

2023

ANNUAL REPORT



SASKATCHEWAN ASSOCIATION FOR

SAFE WORKPLACES

IN HEALTH

BOARD OF DIRECTORS



Karen Abrey
Employer Director

*Executive Director, Continuing Care
SHA*



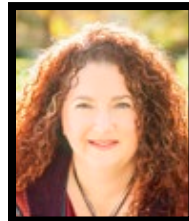
Kyle Matthies, Vice-Chair
Employer Director

*Executive Director, Org. Dev. & Employee Wellness
SHA*



Denise Dick, Chair
Worker Director

*First Vice-President
Saskatchewan Union of Nurses*



Heather Monaghan
Employer Director at Large

*Association of Personal Care Home
Operators of Saskatchewan*



Mike Edge, Treasurer
Employer Director

*Executive Director, Staff Safety
SHA*



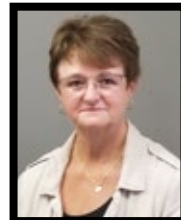
Jason Monteith
Worker Director

*Vice President
SEIU West*



Coral Ennis
Worker Director at Large

*Pharmacist
HSAS*



Corinne Sopel
Worker Director

*General Vice President
CUPE Local 5430*



Genny Goodyear
Worker Director

*Health Information Management Practitioner
SGEU*



Frank Suchorab
Employer Director at Large

*Executive Director
Oliver Lodge*



Brent Kitchen
Employer Director

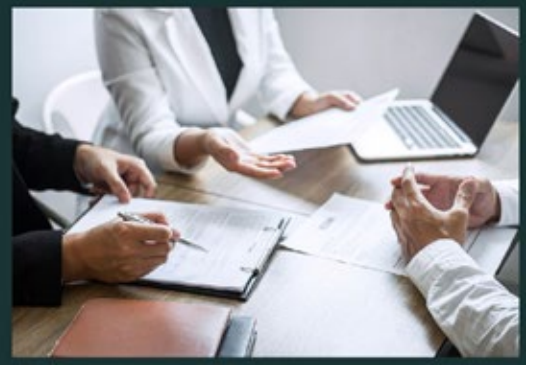
*Executive Director, Enterprise & Risk Management
SHA*



Krishna Vegunta
Worker Director

*Physiotherapist
HSAS*

BOARD EXECUTIVE MESSAGE



2023 has been filled with positive milestones that champion collaboration and collective efforts for safety improvements in healthcare. On behalf of the Board, we would like to extend our gratitude to the Worker and Employer Directors who completed their terms of office with SASWH; all have left a positive influence on the organization, and should be commended for their dedication to SASWH's vision and mission. We are encouraged by the new Worker and Employer Directors appointed to the Board of Directors, and look forward to their contributions.

One of the initiatives that stands out this past year was the Defensive Driver Train the Trainer program for EMS professionals. A defensive driving program was requested by the emergency medical service workers in the province, and SASWH - along with system partners - were able to develop the program, which was then launched in September 2023. Under this program, 18 paramedics have become instructors who can now provide defensive driver training to other paramedics and EMS professionals. The ability of SASWH to respond in a timely manner to the needs of system partners is much appreciated by the Board and the G22 membership.

The budget for 2024 has been increased, which will allow SASWH to bring on additional staff to assist in levelling workloads and will better position the organization to meet the increased demand for services from our membership. Many discussions with system partners took place over the past year, and we are pleased to bring notice that SASWH has signed a 5-year funding agreement with the Saskatchewan Workers' Compensation Board.

Some additional highlights from 2023:

- The Board was able to meet and confirm bylaw changes, which will continue to support the organization well into the future. These recommended amendments to the bylaws have been posted to the SASWH website, and will be reviewed at the Annual General Meeting on March 20, 2024;
- SASWH has maintained its flexibility and willingness to adapt as needed to respond to requests from membership. The organization celebrated another year of providing required safety training and education to over 15,000 frontline healthcare workers annually; and
- Workplace violence continues to be a focus for SASWH as we acknowledge that violence occurs in all aspects of care. The provision of workplace violence risk assessments in healthcare is a key driver for system improvement.

The theme for this annual report and annual general meeting, *Positivity: The Superpower for Optimal Well-being and Enhanced Safety Performance*, seems very appropriate. It can be difficult for workers and employers in a healthcare system to stay positive when experiencing capacity constraints, staff turnover, and challenges to staying in compliance with occupational health and safety regulations; yet at the same time, our healthcare system continues to show its resiliency. Clearly, there are pockets of positivity where good work is happening, and a safe and dedicated healthcare workforce will continue to make a positive difference in the lives of those we serve. All are encouraged to celebrate the benefits of thinking positively and to hold this focus as we look to future successes and to the opportunities that exist in 2024.

We commend the SASWH team for their accomplishments, productivity, and consistent efforts to offer safety programs and services while keeping the safety of the workforce and the safety of others top of mind.

Denise Dick, Kyle Matthies, and Mike Edge

SASWH Board Executives

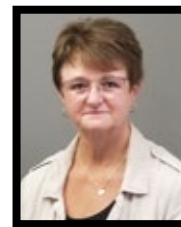


2023 saw changes in a number of roles on the SASWH Board. The former Chair, Christina Denysek, retired from her position shortly after the AGM in March. She was replaced by Denise Dick, who previously acted as Treasurer on the Board.

SASWH staff would like to thank Christina Denysek, Travis Bolen, Kaitlyn Koch, Neil Colman, Randa Schikosky, Judy Henley and Angela Muzyka for your time serving on the SASWH Board of Directors.



Welcome



SASWH would like to welcome new Board members Karen Abrey, Mike Edge, Coral Ennis, Jason Monteith, Corinne Sopel, Frank Suchorab and Krishna Vegunta. Your knowledge and expertise will be a great asset to the organization!

MESSAGE FROM OUR CEO



Reflecting on 2023 draws me directly to the accomplishments of the SASWH team. The talent that exists within our organization is what drives our productivity and ability to meet the needs of healthcare workers in Saskatchewan.

Some highlights from the past year are listed below and are just a few examples of what can be achieved when we all contribute towards the common goal of workplace health and safety:

- SASWH continued to provide support to personal care home operators with respect to infection prevention and control;
- Over 15,000 front line healthcare workers received required safety education and training; and
- In collaboration with system partners, SASWH brought a defensive driving program for emergency medical service personnel into Saskatchewan.

The SASWH team travelled over 160,000 kilometers to provide quality safety programs, services, and expertise to our membership. The dedication of our safety specialists is felt in all parts of this province, and their efforts to provide services in a timely manner are greatly appreciated.

SASWH is pleased to see safety in healthcare remains a top priority for employers and workers, and that our organization and membership continue to share the ambitious objective of eliminating workplace injuries. Working closely with our membership as a system, we achieved a 9.5% reduction in injuries over the previous year – which was no small task! This success can be attributed to a greater focus on injury prevention by both workers and their employers. While the number of injuries has been reduced, there has been an increase in the duration on claims, which means we must expand our focus to include not just the frequency of injuries for healthcare personnel, but the severity of those injuries when they happen. Clearly, more work is to be done! SASWH's resolution for 2024 is to continue collaborating with our membership to have safety become a required organizational practice.

One last note of thanks... for those of you who might have missed it, at the end of last year's Annual General Meeting I was surprised by the SASWH team's successful application for me to receive the Queen Elizabeth II's Platinum Jubilee Medal. I believe that this recognition is tied to the collective, dedicated work of the entire SASWH team. Receiving the Platinum Jubilee Medal was a great honour that will mark one of the most outstanding memories in my healthcare career – thank you!

On behalf of the SASWH team, please enjoy a safe and productive 2024!

Sandra Cripps

LEADERSHIP TEAM

Sandra Cripps
CEO

Sarah Barker
Exec Admin/Office Manager

Candy Rokosh
Finance/ HR Clerk

Stephanie Sauer
Mgr of Member Programs and Services

Jeff Schwan
Director of Workplace Safety

CORE SERVICES

- SAFETY MANAGEMENT SYSTEM (SMS) AUDITS
- SAFETY EDUCATION AND TRAINING
- SAFETY CONSULTING
- VIOLENCE RISK ASSESSMENTS
- RESPIRATOR FIT TESTING

TOP TRAINING COURSE



OVER 161,000 KM
DRIVEN IN 2023!!



2023 STATS

TOTAL TRAINED

15,173

TOTAL TRAINING SESSIONS

492

PROGRAM STATS

- Defensive Driver Train the Trainer launched in September 2023
- Updated TLR and PART videos were produced to assist certified Trainers and Instructors
- Workplace Violence Risk Assessments were started with a number of organizations throughout Saskatchewan
- TDG 6.2 was shortened to TDG to better align with the course content

WHO WE ARE

SASWH is a non-profit association, established March 12, 2010, which is funded by healthcare employers through a portion of their Saskatchewan Workers' Compensation Board (WCB) premiums. SASWH is governed by a Board of Directors representing health services workers, employers and unions with a vision to make workplace health and safety: a priority for all. This unprecedented, co-operative level of labour and management participation is critical to SASWH's success at eliminating injuries within the healthcare sector.

CORE VALUES



HEALTH & SAFETY

Health and safety are realized as values which are attained through shared responsibility and placing high priority on behaviour that focuses on prevention

TRANSPARENCY

Transparency is realized in environments that exhibit openness and the sharing of complete information



COLLABORATION

Collaboration envisions attitudes of common purpose, willingness to give and take on issues, as well as seeking common ground and strengthening relationships

COMMITMENT

Commitment flourishes when Board members can be counted on to deliver in spite of obstacles and opposition



INNOVATION

Innovation flourishes with attitudes of flexibility, adaptability, openness, creativity, and forward thinking that embraces new ideas

RESPECT

Respectful relationships are created with attitudes that embrace diversity and use sound judgement with a focus on active listening with intention



TRUST

Trust is evidenced through accountability, reliability, sharing responsibility, and working towards common goals and strategies despite differences

STEWARDSHIP

Stewardship is acted out with accountability, responsibility, ownership, decisiveness, and behaviour that supports the acquisition of knowledge

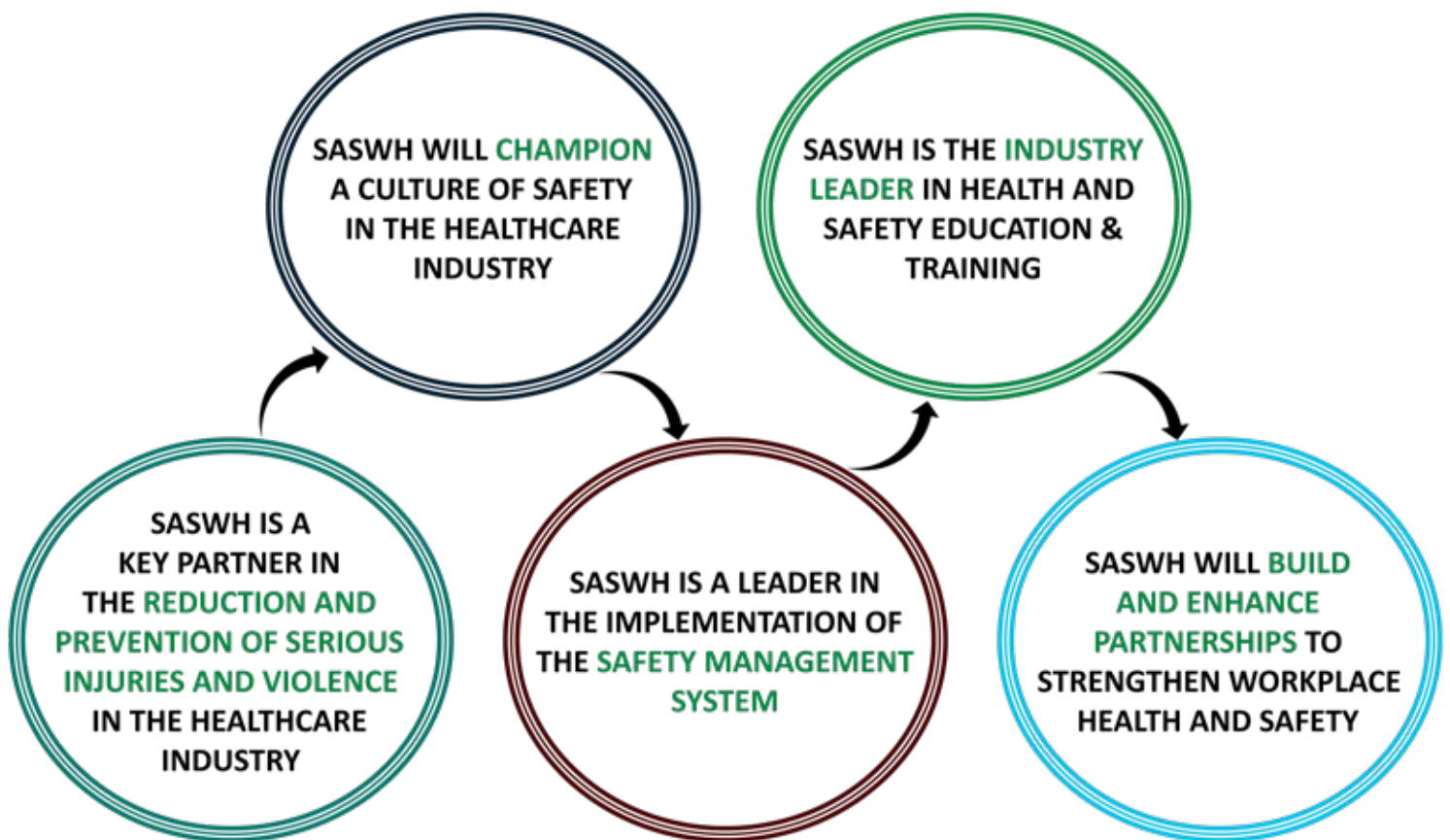


STRATEGIC PRIORITIES



Building and Guiding a Culture of Workplace Safety for Healthcare Employers and Workers in Saskatchewan

In late 2022, the Board of SASWH met to review our current Strategic Priorities and implement changes for the period of 2023-2025. The following five key strategic priorities are the areas of focus identified as the most critical considerations for the next three years:



COLLABORATION



National Alliance for Safety and Health in Healthcare

The National Alliance for Safety & Health in Healthcare (NASHH) was established in February 2016 to reduce and eliminate workplace injuries on the frontline of health and seniors care in Canada. Comprised of eight provincial healthcare safety associations* representing nurses, care aides and other care providers, NASHH supports workplace safety best practices and fosters a culture of safety in healthcare with a common focus on long-term care and home care.

SASWH was one of the original three founding members of NASHH. We are proud of the work the organization has done to date. Collaboration is a strong element of the relationship between SASWH, NASHH and the other healthcare safety associations from across Canada.

23rd WORLD CONGRESS ON SAFETY AND HEALTH AT WORK

The NASHH group made a successful submission to the 23rd World Congress on Safety and Health at Work and two of the members were able to be present at the Congress to showcase the great collaboration of this group to share our vision for injury prevention and promotion of a safety culture in healthcare coast to coast.



Saleema Dhalla, CEO
SafeCare BC

Pascal Tanguay, Executive Director
Quebec Joint Health and Safety Association for the Healthcare Sector



Coast to coast collaboration: for prevention and positive change



In 2015, health and safety associations across Canada came together to form the National Alliance for Safety and Health in Healthcare (NASHH) to share knowledge, tools, and support that would address their common goals and increase their impact.



8 organizations with shared purposes working together from the Westcoast to the Eastcoast of Canada

- SAFECARE BC (BRITISH COLUMBIA)
- CONTINUING CARE SAFETY ASSOCIATION (ALBERTA)
- SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH
- MANITOBA ASSOCIATION FOR SAFETY IN HEALTHCARE
- PUBLIC SERVICES HEALTH & SAFETY ASSOCIATION (ONTARIO)
- QUEBEC JOINT HEALTH AND SAFETY ASSOCIATION FOR THE HEALTHCARE SECTOR
- NEW BRUNSWICK CONTINUING CARE SAFETY ASSOCIATION
- AWARE-NS (NOVA SCOTIA HEALTH AND COMMUNITY SERVICES SAFETY ASSOCIATION)



LEADERSHIP

Foster engagement
Inspire safety leadership



COLLABORATION

Encourage adoption of safe work practices
Increase knowledge and awareness



SHARED VISION

Normalize safety
Embed safety culture in healthcare

Healthcare in Canada

The Canadian healthcare sector is a growing sector in the Canadian economy and time loss injury rates for workers in this sector are alarmingly high. Healthcare safety associations across Canada have been working strategically to coordinate efforts and reduce the number of workplace injuries to healthcare workers. The presence of a health and safety association is supported provincially by regulators and employers in the industry.

INDUSTRY UPDATES



Rate components	2022 rate	2023 rate	Percentage change
Claim costs	\$1.221	\$1.28	5.00%
Short-term disability and vocational rehabilitation	\$0.467	\$0.481	3.00%
Medical costs	\$0.618	\$0.634	2.50%
Long-term disability	\$0.111	\$0.138	24.80%
Fatality and survivor benefits	\$0.025	\$0.029	14.68%
Administration costs	\$0.473	\$0.491	3.90%
WCB administration expenses	\$0.401	\$0.422	5.30%
WorkSafe Saskatchewan	\$0.012	\$0.012	0.00%
Occupational Health and Safety (OHS) and Workers' Advocate	\$0.060	\$0.057	-4.40%
Subtotal	\$1.694	\$1.772	4.70%
SASWH Funding	\$0.063	\$0.061	-2.90%
Total Rate (rounded)	\$1.76	\$1.83	4.00%



TOP FIVE PARTS OF THE BODY INJURED G22 RATE CODE 2018-2022

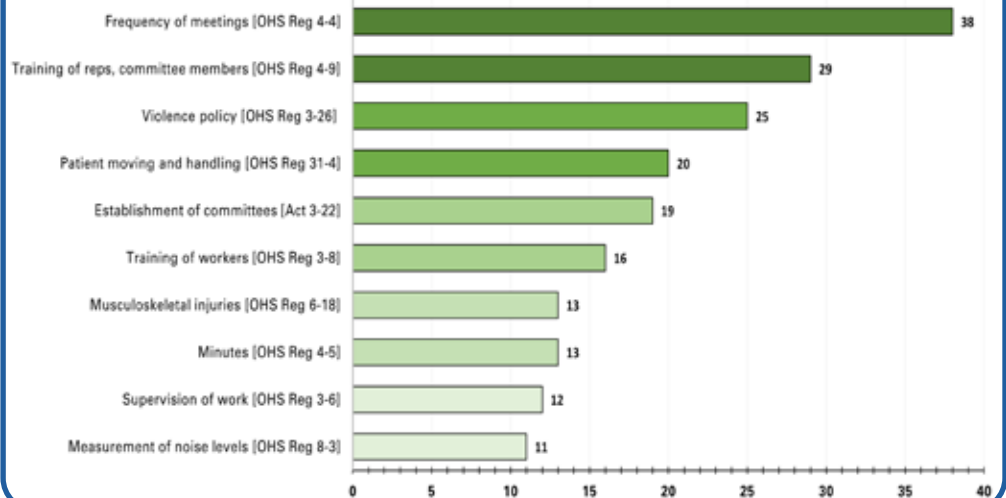
- Back - 21.0%
- Shoulder - 10.5%
- Hand - 15.2%
- Multiple injuries - 9.5%
- Body system - 11.6%

2023 G22 Premium Rate was **\$1.83** per \$100.00 Assessable Payroll
This was a **4%** increase over 2022

TOP FIVE CAUSES OF SERIOUS INJURIES G22 RATE CODE 2018-2022

- Overexertion, n.e.c
- Bending, climbing, crawling, reaching or twisting
- Exposure from witnessing or hearing about traumatic or stressful events, n.e.c
- Overexertion in lifting
- Fall on same level, n.e.c

Top Ten Contraventions Issued



The top ten contraventions issued for the G22 rate code as of November 30, 2023.

Need assistance with a contravention you were issued? SASWH Workplace Safety Specialists offer consultation regarding compliance with OHS Acts and Regs. We also offer a variety of safety training courses that meet OHS standards.

*Graphs and stats from <https://www.wcsask.com/premium-rates-and-how-theyre-set> (G22) or provided directly from the Saskatchewan Workers' Compensation Board

PROGRAM UPDATES



PART®



To better assist TLR and PART trainers and instructors, SASWH produced three new TLR videos and six new PART video which focused on:

- PART - Fear
- PART - Frustration
- PART - Intimidation
- PART - Manipulation
- PART - Intermediate
- PART - Advanced
- TLR - Power Lift with One Worker
- TLR - Repositioning to One Side in a Bed
- TLR - Repositioning with Mechanical Lift



The PART and TLR videos show the step-by-step body movements involved in each scenario and are intended to be used as a learning enhancement to the TLR Train the Trainer, PART Train the Trainer and Instructor certification programs. The feedback from members is that the videos are a great tool for training and have helped in the understanding of these techniques.



PROGRAM SPOTLIGHT



DEFENSIVE DRIVING PROGRAM FOR SASKATCHEWAN PARAMEDICS

The Saskatchewan Association for Safe Workplaces in Health (SASWH) responded to a request from EMS workers to investigate the potential of bringing into Saskatchewan a defensive/professional driver training program that could be tailored to the role of paramedics and EMS workers in the province. After extensive research, the Canadian ProDrivers (CPD) program out of Ontario appeared to meet our needs well.

During 2020 and 2023, SASWH began work to secure a funding partner for the training whereby 18 paramedics would be trained in the program as trainers. The intent for this group is to then train other Saskatchewan paramedics in defensive driving. It was equally important to secure a training site in Regina, identify 18 paramedic candidates, determine qualification requirements of the candidates, secure the Canadian Pro Driver instructors, and select training dates.

With the help and commitment of members of the EMS community along with the leadership from a small working committee that included EMS services throughout the province such as Glen Perchie, Evan Ulmer, Krista Remeshylo, Sherri Jule, and Rod MacKenzie, the selection process for the group of 18 was determined and then implemented.

All 18 Saskatchewan candidates were successful in completing the defensive driver training program. The participants were from a variety of locations in the province covering rural, remote, and urban locations. The intent is to ensure that the new trainers of the program are well situated throughout the province to enhance access by other EMS workers to this training.

SASWH would like to acknowledge and extend thanks on behalf of EMS services in Saskatchewan, those system partners that funded this initiative;

- The Saskatchewan Workers' Compensation Board;
- WorkSafe Saskatchewan; and
- The Ministry of Health.

In addition, this training would not have been possible without the time, commitment and dedication of all EMS professionals who have championed the need for this training. And finally, a big thank you to the Canadian ProDrivers instructor team for the training. All participants acknowledged the credibility of the instructors and appreciated their skill set as Certified Driver Training Instructors who have decades of collective experience regulating and training people who are required to drive as part of their job.



PROGRAM SPOTLIGHT



INFECTION PREVENTION AND CONTROL (IPAC)

In 2020, SASWH partnered with the Ministry of Social Services and the Ministry of Health to create the Infection Prevention and Control (IPAC) Initiative. The main focus of this partnership is to provide additional support and resources for infection control practices for non-SHA homes (personal care, group & residential homes) across Saskatchewan. While this multi-year initiative will be wrapping up in 2024, IPAC support will continue to be offered by SASWH Workplace Safety Specialists.

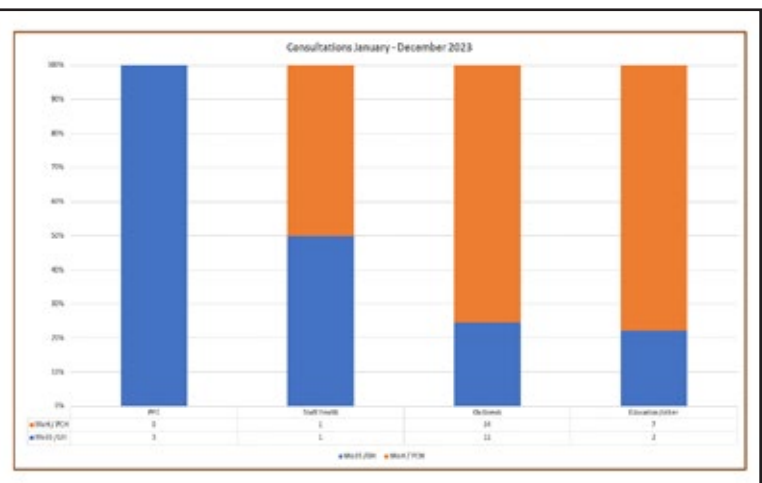
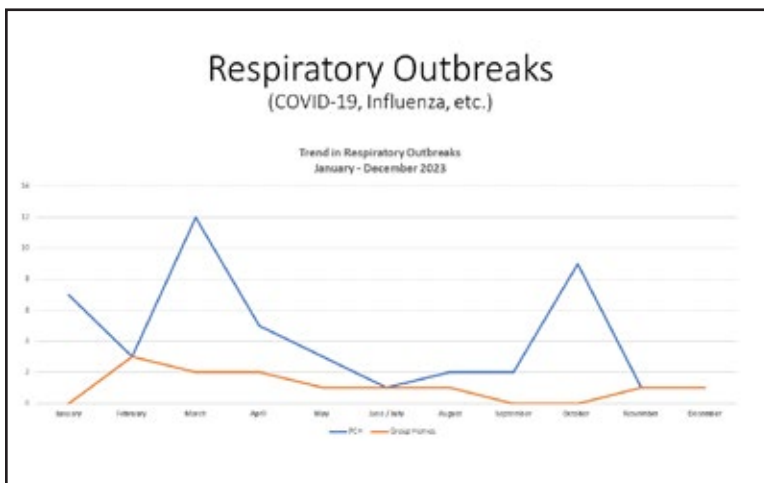
Over the last four years, the IPAC team has hosted a series of Town Halls addressing various aspects of infection prevention and control, as well as offering ongoing consultation on:

- Personal protective equipment
- Outbreak procedures – isolation and close contacts, necessary precautions
- Exposure control plans
- COVID-19 testing – protocols, sourcing rapid tests
- Staff health questions for return to work and group activities
- Other – education, IPAC requirement for day programs, other infectious illnesses

AVAILABLE SUPPORT:

Mary Anderson, IPAC Specialist, is available virtually (phone, email, video conference, etc.) to assist home operators with infection prevention and control measures and connect you with an SASWH Workplace Safety Specialist who can:

- Provide advice and support to home operators to address concerns and challenges with respect to infection prevention and control practices, as well as assist to implement recommendations from Public Health after an outbreak; and
- Help develop an Infection Prevention and Control (IPAC) tool kit. Efforts will be to enlist and utilize best practice guidelines already established in the IPAC community of practice and provide education for same.



- An increase in the number of outbreaks in October correlates with the beginning of the winter cold/flu season. There has been a steady downward trend in numbers since November 2022. This is evidence of improved IPAC practices.

SPOTLIGHT ON STAFF



Karen Moriarty
Exec Admin/Office Manager

After ten years with our organization as our Executive Administrator and Office Manager, Karen decided to make a well-deserved transition into retirement in 2023. Karen was a reliable presence in the office and made great contributions to SASWH with her organizational skills, commitment to accountability and keen eye for quality control. She has left a strong legacy of administrative efficiency to support the organization well into the future, and we all wish her well in her retirement!

**HAPPY
RETIREMENT**



The Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) was created to celebrate the 70th anniversary of Her Late Majesty Queen Elizabeth II's accession to the throne, which began on February 6, 2022. The medal is a tangible way for the province of Saskatchewan to honour Her Late Majesty for her service to Canada. A total of 7,000 medals are to be awarded to deserving citizens.

Her Late Majesty Queen Elizabeth II approved the design of the medal in May 2022. The Office of the Governor General of Canada approved the inclusion of the medal in the Order of Precedence with the other commemorative medals of the Canadian Honours System in November 2022.



Queen Elizabeth II Platinum Jubilee Medal (Saskatchewan) Recipient

SANDRA CRIPPS



Sandra Cripps, SASWH CEO, was awarded the Queen Elizabeth II Platinum Jubilee Medal for her outstanding innovation, leadership, adaptability, and perseverance throughout the COVID pandemic.

Sandra is an admirable leader, not only for the SASWH team, but also for the province of Saskatchewan as she continues to advocate for safety across the healthcare industry.



NEW STAFF



SASWH has been fortunate to have new staff members join our team in 2023.

Our organization continues to grow to help support the needs of our members. This wouldn't be possible without our amazing staff!

- **Sarah Barker** - Exec Admin/ Office Manager
- **Kat King** - Training Coordinator
- **Dale Nagy** - Workplace Safety Specialist
- **Bruce Romanow** - Workplace Safety Specialist

"Some people can do one thing magnificently, like Michelangelo, and others make things like semiconductors or build 747 airplanes -- that type of work requires legions of people. In order to do things well, that can't be done by one person, you must find extraordinary people."

Steve Jobs

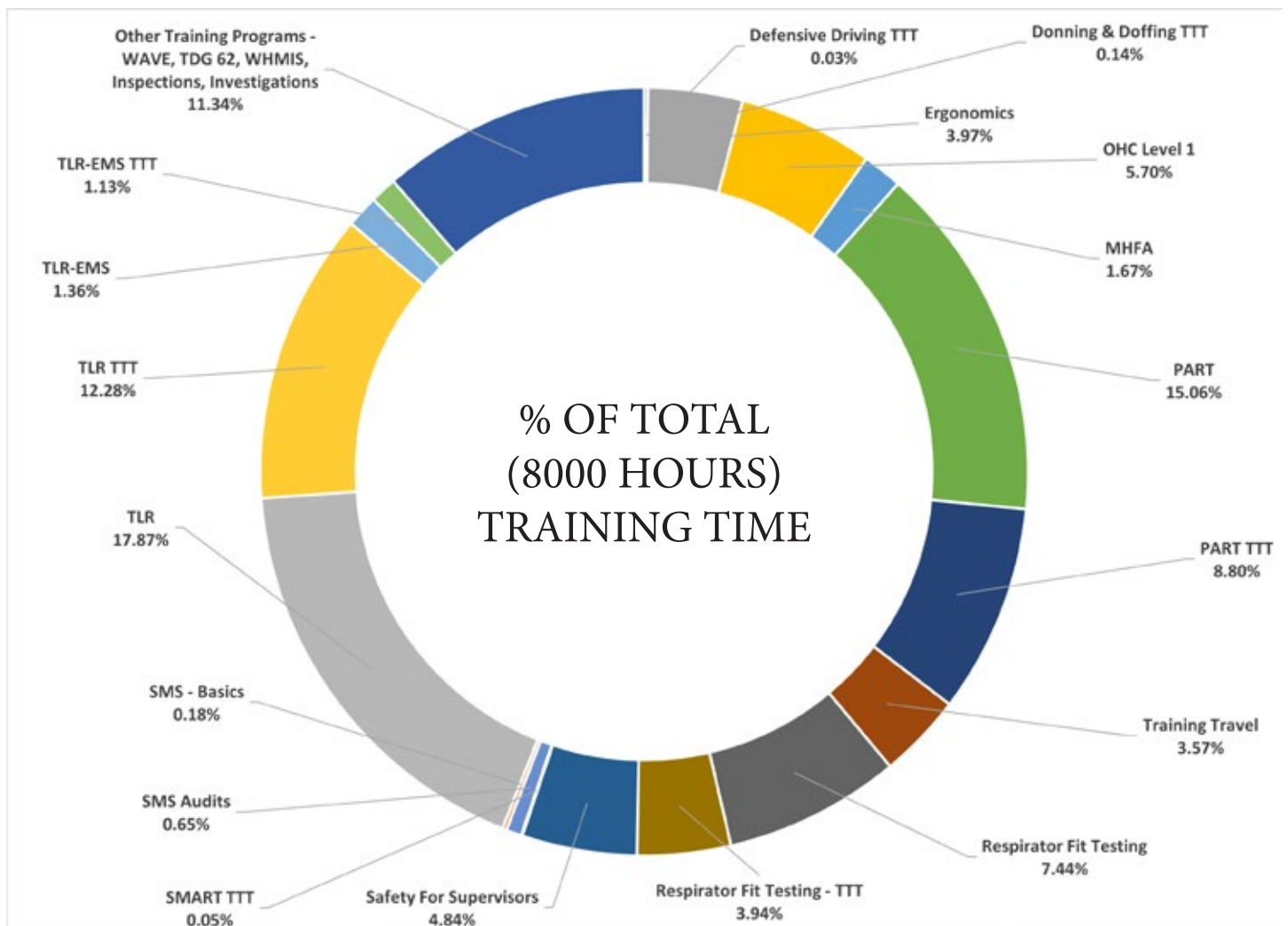


TRAINING PROGRAM HIGHLIGHTS



The demand for safety training continues to increase year-over-year, with TLR and PART being the main request. Overall, we saw a 46.29% increase in people trained in 2023 compared to 2022. While SASWH is still addressing some backlog from COVID-19, the overall increase in our training numbers is also evidence of some of our system partners now requiring safety training as part of their onboarding.

We have also partnered with both universities and most regional colleges throughout Saskatchewan to ensure students have access to the required safety training for their healthcare courses. Just in 2023, over 400 students were fitted for a respirator or trained in TLR or PART. This helps ensure that students have a thorough understanding of how to work safely before they enter the workforce.



FINANCIAL STATEMENTS



BALANCE SHEET



INCOME



CASH FLOW



RATIOS



GROSS PROFIT



RECOGNITION

**SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES
IN HEALTH INC.**

Financial Statements

Year Ended December 31, 2023

Draft for discussion purposes only

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Saskatchewan Association for Safe Workplaces in Health Inc. have been prepared in accordance with Canadian accounting standards for not-for-profit organizations. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Saskatchewan Association for Safe Workplaces in Health Inc.'s reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Finance Committee. The Finance Committee is appointed by the Board and meets periodically with management and the members' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the members, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by MWC Chartered Professional Accountants LLP, in accordance with Canadian generally accepted auditing standards.

Chief Executive Officer

Board Chair

Regina, SK



Chartered Professional
Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Members of Saskatchewan Association for Safe Workplaces in Health Inc.

Opinion

We have audited the financial statements of Saskatchewan Association for Safe Workplaces in Health Inc. (the association), which comprise the statement of financial position as at December 31, 2023, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the association as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the association in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with ASNPO, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the association's financial reporting process.

(continues)

An asset to our clients, not an expense

102 – 4701 Parliament Ave, Regina, SK S4W 0T9 ☎306-352-8621 📍306-565-8476 🌐mwc-cpa.ca

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Regina, Saskatchewan

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Financial Position
December 31, 2023

	2023	2022
ASSETS		
CURRENT		
Cash	\$ 743,034	\$ 603,825
Accounts receivable	24,429	29,990
Goods and services tax recoverable	3,633	2,837
Prepaid expenses	12,350	14,166
Investments	1,124,153	1,016,370
	1,907,599	1,667,188
CAPITAL ASSETS (Note 5)	5,289	19,913
	\$ 1,912,888	\$ 1,687,101
LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 54,585	\$ 51,890
Wages payable	58,688	56,969
Employee deductions payable	13,661	13,562
Deferred revenue (Note 6)	457,306	350,935
	584,240	473,356
NET ASSETS		
General fund	204,495	1,213,745
Reserve fund	1,124,153	-
	1,328,648	1,213,745
	\$ 1,912,888	\$ 1,687,101

CONTINGENT FUNDING (Note 7)

COMMITMENTS (Note 8)

ON BEHALF OF THE BOARD

_____ Director

_____ Director

See notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Operations and Changes in Net Assets
Year Ended December 31, 2023

	2023	2022
REVENUES		
<u>Saskatchewan Workers' Compensation Board funding:</u>		
Annual operating	\$ 1,871,800	\$ 1,777,000
Education Sector Safety Initiative	220,479	175,416
<u>Ministries of Health and Social Services funding:</u>		
Specialized Infection Prevention and Control	113,039	137,976
<u>Other revenues:</u>		
Training and development program fees	95,377	86,776
Interest	38,532	17,950
Defensive Driving Initiative	36,013	-
Prairie Harm Reduction Initiative	34,277	8,974
EMS lift sheet program	39	1,255
	2,409,556	2,205,347
EXPENSES		
Salaries and benefits	1,364,142	1,353,646
Special projects (<i>Schedule 1</i>)	417,508	326,229
Training and development	222,464	197,564
Rent	123,039	111,693
Communications	54,801	46,471
Office	53,224	52,263
Amortization of capital assets	14,624	14,624
Insurance	11,772	10,897
Utilities	10,506	10,083
Repairs and maintenance	9,787	8,698
Professional fees	9,682	11,988
Advertising	2,789	2,916
Memberships	315	315
Amortization of intangible assets	-	607
Pandemic response	-	5,000
	2,294,653	2,152,994
EXCESS OF REVENUES (EXPENSES)	114,903	52,353
NET ASSETS - BEGINNING OF YEAR	1,213,745	1,161,392
NET ASSETS - END OF YEAR	\$ 1,328,648	\$ 1,213,745

See notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Statement of Cash Flows Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Excess of revenues (expenses)	\$ 114,903	\$ 52,353
Items not affecting cash:		
Amortization of capital assets	14,624	14,624
Amortization of intangible assets	-	607
Change in investment earnings accrual	(7,658)	(6,989)
Reinvested interest	(3,418)	-
	118,451	60,595
Changes in non-cash working capital:		
Accounts receivable	5,561	(20,185)
Accounts payable	2,694	1,597
Deferred revenue	106,371	37,408
Prepaid expenses	1,816	1,020
Goods and services tax recoverable	(796)	(125)
Wages payable	1,719	6,734
Employee deductions payable	99	1,828
	117,464	28,277
Cash flow from operating activities	235,915	88,872
INVESTING ACTIVITIES		
Redemption of investments	853,261	752,178
Purchase of investments	(949,967)	(708,711)
Cash flow from (used by) investing activities	(96,706)	43,467
INCREASE IN CASH FLOW	139,209	132,339
CASH - BEGINNING OF YEAR	603,825	471,486
CASH - END OF YEAR	\$ 743,034	\$ 603,825

See notes to financial statements

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements
Year Ended December 31, 2023

1. NATURE OF OPERATIONS

Saskatchewan Association for Safe Workplaces in Health Inc. (the "Association") is a not-for-profit organization of Saskatchewan.

The Association's mission is to make workplace health and safety a priority for all. The Association is funded by the Saskatchewan Workers' Compensation Board (Sask WCB) through a portion of premiums paid by healthcare employees.

The Association is exempt from income taxes under subsection 146(1)(e) of the Canadian *Income Tax Act*.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Revenue recognition

The Association follows the deferral method of accounting for contributions which includes funding from government agencies. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred.

Training and development revenues are recognized in the year the related event occurs or service is provided.

Interest income is recognized in the period earned. Miscellaneous revenue is recognized when received.

Fund accounting

The Association used fund accounting with the following funds:

- a) General Fund - reports the day-to-day operations of the Association
- b) Reserve Fund - internally restricted by the Board of Directors, reports monies set aside to provide sustainable operations for the Association as well as special initiatives as directed by the Board.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives on a straight-line basis at the following rates:

Office furniture and equipment	5 years
Leasehold improvements	5 years
Computer hardware	5 years

(continues)

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements
Year Ended December 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial assets including cash, investments and accounts receivable are reported at amortized cost.

Financial liabilities including accounts payable and accrued liabilities are measured at amortized cost.

Use of estimates

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period.

Significant items subject to such estimates and assumption include the carrying amounts of accounts receivable, amortization of capital assets, and salary allocations. Actual results could differ from these estimates.

3. ECONOMIC DEPENDENCE

The Association is reliant on the ongoing funding from Sask WCB in order to maintain operations at the current level.

4. INVESTMENTS

	<u>2023</u>	<u>2022</u>
<u>Investments consist of:</u>		
Fixed income securities	\$ 1,124,138	\$ 915,614
Term deposits	-	100,756
Cash	15	-
	<u>\$ 1,124,153</u>	<u>\$ 1,016,370</u>

Fixed income securities include market GICs earning interest between 2.11% and 5.70% and mature between February 2024 and February 2025.

Investments are reported as current as they are available upon short notice. Investments are intended to be renewed on maturity and are held for long-term sustainability of the Association.

(continues)

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements
Year Ended December 31, 2023

4. INVESTMENTS (continued)

	2023	2022
<u>Allocated to the following fund:</u>		
Reserve fund	\$ 1,124,153	\$ -
General fund	-	1,016,370
	\$ 1,124,153	\$ 1,016,370

5. CAPITAL ASSETS

	Cost	Accumulated amortization	2023 Net book value	2022 Net book value
Office furniture and equipment	\$ 112,542	\$ 108,440	\$ 4,102	\$ 12,462
Leasehold improvements	41,561	41,561	-	271
Computer hardware	127,952	126,765	1,187	7,180
	\$ 282,055	\$ 276,766	\$ 5,289	\$ 19,913

6. DEFERRED REVENUE

The Association receives funding from agencies which is restricted to specific programming. The Sask WCB provides for the Education Sector Safety Initiative program which runs until June 30, 2024 and the Defensive Driving Initiative. The Ministries of Health and Social Services (MHSS) provides for the Specialized Infection Prevention and Control program which runs until June 30, 2024. At the discretion of the funding agencies any unused funding is either returned to the funding agency or carried forward to be used for the ongoing specific program of the Association.

	Opening	Received in Year	Recognized in Current Revenue	Ending
Sask WCB	\$ 152,772	\$ 304,302	\$ (256,492)	\$ 200,582
MHSS	198,163	171,600	(113,039)	256,724
	\$ 350,935	\$ 475,902	\$ (369,531)	\$ 457,306

No funding was required to be returned to the funding agency in 2023 or 2022.

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements
Year Ended December 31, 2023

7. CONTINGENT FUNDING

As is common with most funding agreements there exists, at the discretion of the funding agency, to require repayment of funds if the Association is not in compliance with the terms and conditions of the agreements or if the services are not able to be carried out in entirety.

No provision for possible funding repayments is recorded in the current financial statements as the Association has considered all activities to be in compliance with the requirements of the funding. Any notice of funding repayment is recorded in the year it is made known to the Association.

8. COMMITMENTS

As at December 31, 2023, the Association had commitments for contracted work related to the infection prevention and control programs which expire June 30th, 2024. The Association also has lease commitments related to the rental of office space and vehicles. The office rental terminates April 30, 2027 and has an option to renew for an additional five years. The vehicle leases vary in terms with expiration dates ranging from June 4, 2025 to December 16, 2027.

	Program			
	Contracts	Office Rental	Vehicles	Total
2024	\$ 55,125	\$ 68,100	\$ 52,677	\$ 175,902
2025	-	68,100	41,895	109,995
2026	-	68,100	13,073	81,173
2027	-	22,700	13,073	35,773

9. ALLOCATED EXPENSES

Included in special project expenses is an allocation of salaries and benefits based on the time spent on projects activities by specific employees, office supplies, IT support and rent for the portion attributed to specific programs. The amount allocated expenses for the year was \$61,572 (2022 - \$90,068).

10. FINANCIAL INSTRUMENTS

The association is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the association's risk exposure and concentration as of December 31, 2023.

Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The association is exposed to this risk mainly in respect of its receipt of funds from its customers and other related sources, and accounts payable.

(continues)

SASKATCHEWAN ASSOCIATION FOR SAFE WORKPLACES IN HEALTH INC.

Notes to Financial Statements
Year Ended December 31, 2023

10. FINANCIAL INSTRUMENTS *(continued)*

Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The association is exposed to credit risk related to services provided to customers in advance of payments being received. The Association has assessed credit risk as low.

Although the Association has, at various times during the year, a significant receivable related to the funding under the Sask WCB and MHSS programming, no concentration of risk has been identified due to the nature of the funding agencies.

The Association utilizes an allowance for doubtful collections based on specific identification of customer accounts which have been assessed by management as uncollectible. As at yearend no allowance has been recorded as all amounts are considered fully collectible.

Draft for discussion purposes only

SWIFT CURRENT *Rosthern*
TISDALE KINDERSLY SASKATOON
ESTEVAN MOOSE JAW
CANWOOD **LLOYDMINSTER**
HEPBURN **REGINA** **YORKTON**
NORTH BATTLEFORD KIPLING MOOSOMIN
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Over 35 communities were provided local training in 2023.*






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SASKATCHEWAN ASSOCIATION FOR

SAFE WORKPLACES

IN HEALTH

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“A safe workforce is required to ensure safe patient care.”

Sandra Cripps, SASWH CEO