



Workers Compensation Board of Manitoba

Cost, Efficiency, and Effectiveness Audit of Prevention Rebate
Program

Final Report – October 27, 2022

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Executive Summary

The Workers Compensation Board of Manitoba (WCB) promotes safety and health in Manitoba workplaces and aims to help prevent and reduce the occurrence of workplace injuries and disease. WCB and its partners promote a safe and healthy workplace, facilitate recovery and return to work, provide compassionate and supportive compensation services for workers and employers, and ensure responsible financial stewardship.

SAFE Work Manitoba (SWMB) is a division of the WCB and is dedicated to the prevention of workplace injury and illness. SWMB, along with its partners, provides prevention education, safety programming, consulting, and strategic direction to create a genuine culture of safety for all Manitobans.

In 2018, WCB launched a 10-year “Prevention Rebate Program” (PRP) with an expiry date of 2028 unless renewed by the WCB Board of Directors. The program is intended to fulfill WCB’s mandate to “promote safety and health in Manitoba workplaces and aim to prevent and reduce the occurrence of workplace injury and diseases.”¹

The PRP is delivered by WCB and administered by SWMB to eligible employers who have developed and maintained meaningful workplace safety and health management systems. The program offers an assessment rebate to eligible employers who achieve and maintain SAFE Work Certification (SWC) and meet other eligibility criteria. Eligible employers will receive a rebate of the greatest of 15 percent of their premium or \$3,000, to a maximum of 75 percent of their premium.

Now in its fifth year of implementation, the PRP was selected for an efficiency and effectiveness audit. This report provides the findings of that audit. MNP collected and analyzed qualitative and quantitative data from multiple sources to ensure that the audit conclusions and recommendations were based on multiple lines of evidence.

Summary of Findings

Strengths / Successes

There are established processes and workflows in place to administer the PRP which are aligned with the requirements outlined in Policy 52.40: This is evident from reviewing the PRP Policy 52.40, interviewing staff and management involved in administering the program, and auditing 100 sample files. The administration of the PRP is consistent with the process outlined in the PRP Policy 52.40 and the SWMB Prevention Rebate Standards and Procedures.

The processes and workflows for the PRP are understood by staff and management administering the program: This is evident from the audit of 100 sample files and from the interviews with stakeholders

¹ <https://www.wcb.mb.ca/>

Strengths / Successes

involved in administering the program. It appears that staff and management clearly understand their roles and responsibilities, workflows, and handoffs in the process.

There is a documented operations guide to support the various activities related to administration of the PRP: This is evident from reviewing the documents and interviews with stakeholders involved in administering the program. The SAFE Work Certified Operations Guide provides the instructions on how to execute various processes and activities related to administration of the PRP and it is intended for Portfolio Leaders.

The PRP has processes in place to create and send levy letters to employers that are naturally aligned to the CP: This is evident from reviewing the documents and interviewing staff and management involved in administering the program. Levy letters are sent to employers annually and to new employers who are naturally aligned and are required to pay a fee equivalent to the levy to their CP.

The staffing complements and workloads are reasonable to administer the PRP program: This is evident from the interviews with stakeholders and the FTE analysis completed by MNP. There is one Programs & Standards Specialist, four Portfolio Leaders, one Director, and a VP that are directly involved in administering the program. The Programs & Standards Specialist spends a 0.6 FTE (62%) of total time in administering the rebates which includes receiving the list of eligible employers from CPs, uploading information into Navigator, reviewing the eligibility criteria, creating any required tasks, and processing the rebates. This individual is also responsible for creating levy letters annually for employers who are naturally aligned to their CP.

Three Portfolio Leaders combined spend 0.042 FTE to complete the authorization of rebates over \$5,000, and one Portfolio Leader is responsible for resolving issues as they arise. This equates to an average of approximately 20 hours per year per Portfolio Leader.

There is sufficient coverage for Portfolio Leaders to authorize PRP rebates in the event of vacation or the absence of another Portfolio Leader: This is evident from interviews and auditing the 100 sample files. Portfolio Leaders cover for each other in the event of vacation or the absence of another Portfolio Leader which resulted in the timely processing of rebates.

There is sufficient coverage for the Programs & Standards Specialist in the event of vacation or being absent for other reasons: The former PRP Programs & Standards Specialist provides backup when needed for the current PRP Specialist in the event of vacation or other absences, and there is another Specialist currently being trained on PRP to provide additional coverage if needed.

Program resources were found to be utilized in an efficient manner to administer the PRP: This is evident from interviews with stakeholders and auditing the 100 sample files. Program resources including staff, policies, standards and procedures, and technology are utilized in an efficient manner to administer PRP rebates in a timely manner.

The PRP has reliable technology in place to support the administration of the program: This is evident from interviews with stakeholders and auditing the 100 sample files. The functionality to check mark if an employer meets each of the eligibility criteria for the PRP based on available data in Navigator

Strengths / Successes

and Optimal appears to reduce the amount of manual work for the Programs & Standards Specialist. The ability of Navigator to log and store issues related to employers provides the ability to refer back to historical data when required. Navigator, Optimal, Compass, and SharePoint have the required functionality to administer the program, except for areas of improvement that are noted below.

The eligibility criteria are aligned with PRP Policy 52.40 and SWMB Prevention Rebate Standards and Procedures: This is evident from reviewing PRP policies, SWMB Prevention Rebate Standards and Procedures, interviewing stakeholders, and auditing the 100 sample files. The eligibility criteria are clearly defined in the PRP Policy 52.40 and PRP Standards and Procedures and it is understood by staff and management administering the PRP.

The process in place to review if an employer meets the eligibility criteria for receiving a PRP rebate appears to be reasonable and appropriate: This is evident from our audit of 100 sample files and interviews with stakeholders.

The goal of the PRP is in alignment with the WCB mandate: This is evident from reviewing the documents provided by SWMB. The goal of PRP is aligned with the WCB mandate to “promote safety and health in workplaces and to prevent and reduce the occurrences of workplace injury and disease.”

Challenges/Opportunities for Improvement

Having documents, processes, and workflow diagrams for the PRP: From reviewing the documents provided by SWMB it appears that there is currently no formal documentation of processes and workflow diagrams for administering the PRP.

Developing an operations guide for the Programs & Standards Specialist: From reviewing the documents provided by SWMB it appears that there is no specific operations guide for activities completed by the Programs & Standards Specialist.

Revisit the layout of the SAFE Work Certified Operations Guide for Portfolio Leaders to be more aligned with how it is utilized: From reviewing the Operations Guide for Portfolio Leaders and interviewing stakeholders, it appears that the operating guide is lengthy and sometimes hard to follow. It was also communicated that there are only a few sections of the guide are frequently referred to when administering the program.

It also appears that some of the sections in the operating guide don’t reflect the processes that are being followed to administer the program and are not relevant to Portfolio Leaders, such as creating levy letters.

The current process in place to create and send levy letters to naturally aligned employers is a manual and time-consuming activity: Based on stakeholder feedback, an audit of 100 sample files, and documentation provided by SWMB, it appears that the current process to create and send levy letters is a manual and time-consuming process. It requires coordinating with multiple stakeholders including employers, CPs, and the WCB assessment team to gather the required information to create the levy

Challenges/Opportunities for Improvement

letters. The levy letters are created annually, and the process could take multiple days to weeks to complete the activity depending on the availability of information. From the stakeholder interviews, it was reported that there are 200 to 250 levy letters sent to employers every year.

There is currently no formal process in place to follow up with CPs and employers for outstanding information required to issue their PRP rebate: Based on auditing 100 sample files from 2018 to 2022 and feedback provided by stakeholders, it appears that there are two main reasons for delays in issuing the rebates within a month following the certification anniversary date.

- Delays in employers submitting the maintenance/recertification
- Delays in employers submitting payroll and total hours worked

It was also communicated that currently there is no process in place to follow up with employers who have not submitted their payroll and total hours worked for the rebates to be issued. The Navigator and Optimal systems do not have the functionality to automatically send reminder emails to employers for this information.

The following limitations were identified related to technology that is used to administer the PRP:

- The Optimal system is not compatible with Microsoft Edge or Chrome web browsers;
- The Navigator system appears to act more like a database rather than a workflow tool;
- The Navigator system does not have an option to assign and send a reminder to a specific individual resulting in switching between Navigator and Optimal;
- Users must switch between Navigator and Optimal to review payment eligibility criteria; and
- The Navigator system does not have an option to track when an employer makes a levy fee payment to their CP.

There is currently no process for internally auditing the PRP rebates issued to employers: From reviewing documentation it appears that there is no formal process to perform an internal audit or quality assurance of the processes, procedures, and rebates issued through the PRP.

Recommendations

MNP identified 6 recommendations for improving the administration of the PRP. Rationale, expected benefits, and key actions required have been identified to allow for implementation.

MNP has organized recommendations for improvement into two categories:

- Recommendations that could result in moderate immediate improvements to the PRP; and
- Large-scale alternatives that require more significant changes and potential investment.

Immediate Improvements to the PRP

The following 5 recommendations are intended to be immediately implementable to improve the administration of the PRP.

Recommendation #1: Create a formal process map, workflow diagram and documents to support the processes in place to administer the PRP. Update these documents to reflect changes made in the processes as they occur.

Supporting Rationale

- There is currently no formal process and workflow diagrams that identifies the process steps, activities, and hand-offs in administering the PRP.
- There is currently no formal document that identifies the roles and responsibilities of stakeholders that are involved in administering the PRP.
- There is currently no specific operations guide for activities completed by the Programs & Standards Specialist.
- The operating guide for Portfolio Leaders is lengthy and does not reflect the current process that is being followed to administer the PRP.
 - Some sections are also not relevant to Portfolio Leaders.

Expected Benefits

- Improved understanding of the process and workflows to administer the PRP.
- Improved understanding and visibility of the roles and responsibilities of staff and leaders involved in the administration of the PRP.
- Improved communication and transparency of the program among stakeholders.

Key Actions Required

- Consider engaging the Programs & Standards team to review and refine the process map developed by MNP (see Figure 4) that identifies the end-to-end processes and workflows to administer the PRP.
- Consider creating an operating guide for the Programs & Standards Specialist that documents the activities and tasks that are required to be completed by the Specialist.
- Review and update the operating guide for Portfolio Leaders to accurately reflect the processes that are currently being followed.
- Consider developing a checklist that identifies the list of checks that need to be verified before authorizing PRP rebates.

Recommendation #2: Create a document that identifies the common exceptions on the COR update list and document the steps for investigation.

Supporting Rationale

- Currently, 40 percent of the files on the COR update list are exceptions, which requires manual investigation.
- There is currently no documentation that provides instructions on how to investigate and resolve commonly occurring exceptions.

Recommendation #2: Create a document that identifies the common exceptions on the COR update list and document the steps for investigation.

Expected Benefits

- Streamlined processes to investigate commonly occurring exceptions.
- Reduction in time spent on investigating commonly occurring exceptions.

Key Actions Required

- Develop a document that identifies the commonly occurring exceptions on the COR update list.
- Document the instructions on how to investigate commonly occurring exceptions on the COR update list.

Recommendation #3: Explore the feasibility of enhancing the Optimal system to automatically flag the naturally aligned employers who chose to become SAFE Work Certified and want to be eligible to receive the PRP rebate.

Supporting Rationale

- The current process to create and send levy letters is manual and time-consuming, which requires coordinating with multiple stakeholders including employers, CPs, and the WCB assessment team to gather the required information to create the levy letters.
- This activity is performed annually and could take multiple days to weeks to create and send levy letters to employers.

Expected Benefits

- Standardized and streamlined processes to collect a fee equivalent to the levy collected from naturally aligned employers.
- A reduction in the time and effort needed to create levy letters.
- Better investment of time in more value-added activities like providing customer service and improving the PRP program.

Key Actions Required

- Work with the WCB Information & Technology team and WCB assessment team to review the feasibility of enhancing the functionality of Optimal to flag the naturally aligned employers who chose to become SAFE Work Certified and want to receive the PRP rebate.
- Enhance the functionality of Optimal to automatically notify the employers that they are required to pay a fee to receive the PRP rebate.
- WCB to collect the fee and pay the fee equivalent levy to the associated CPs.
- Enhance the functionality of Optimal to automatically update Navigator when the fee is received by WCB from an employer.
- Enhance Navigator to have the capability to display when a levy is received by the WCB, and

Recommendation #3: Explore the feasibility of enhancing the Optimal system to automatically flag the naturally aligned employers who chose to become SAFE Work Certified and want to be eligible to receive the PRP rebate.

when the fee is paid to CPs.

- Update documentation with the new processes.
- Communicate the changes in process to all stakeholders that are involved in the administration of the PRP.

Recommendation #4: Define the process to receive outstanding information from employers to process their PRP rebates and communicate the updated process to all stakeholders.

Supporting Rationale

- From the analysis of 100 sample files, it is evident that 80% of the delays in processing rebates occurred due to:
 - Delays in employers submitting the maintenance/recertification.
 - Delays in employers submitting payroll and total hours worked.
- There is currently no process in place to follow up with employer to submit the outstanding payroll information and total hours worked to receive the PRP rebate.

Expected Benefits

- Improved program delivery.
- Improved transparency of the PRP.
- Improved customer service.
- Alignment with timelines for PRP rebate payment outlined in SWMB Prevention Rebate Standards and Procedures.

Key Actions Required

- Enhance the functionality of Navigator to send an automatic email notification to employers a month before the certification anniversary date to notify them to submit the maintenance/recertification audit certificate.
- Enhance the functionality of Navigator and Optimal to automatically send an email notification to employers to notify them of the outstanding payroll and total hours worked data. Alternatively, communicate with CPs and emphasize the importance of follow ups with employers on outstanding information to process their PRP rebates.

Recommendation #5: Develop a process for conducting internal audits of the PRP rebates to ensure that the processes, procedures, and rebates issued are following PRP Policy 52.40.

Supporting Rationale

- There is no formal process to perform an internal audit or quality assurance of the processes, procedures, and rebates issued by the PRP.

Expected Benefits

- Improved program delivery.
- Improved transparency of the program.
- Compliance with PRP Policy 52.40.

Key Actions Required

- Develop a process to perform annual internal audits or quality assurance checks of the processes, procedures and rebates issued by the PRP.
 - Consideration should be given to auditing a sampling of 25 files each year.
 - The 25 files should be stratified by Certifying Partner in proportion to the files processed by each Certifying Partner each year.
 - A minimum of 1 file should be reviewed per Certifying Partner each year.
- Document the findings and opportunities to improve the program.
- Implement the recommendations to refine the PRP.

Larger-Scale Opportunities for Improving the PRP

The recommendation below is intended to be a long-term solution to help improve the administration of the PRP.

Recommendation #6: Explore the feasibility of enhancing the functionality of Navigator to administer the PRP more efficiently.

Supporting Rationale

- Optimal is not compatible with Microsoft Edge or Chrome web browsers.
- Navigator appears to act more like a database rather than a workflow tool.
- Navigator does not have an option to assign and send a reminder to a specific individual resulting in the need to switch between Navigator and Optimal.
- A user must switch between Navigator and Optimal to review payment eligibility criteria.
- There are unnecessary steps in Navigator to certify and decertify an employer.

Expected Benefits

- Improved program delivery.
- Streamlined and automated processes.
- Reduction in non-value added and manual activities.

Recommendation #6: Explore the feasibility of enhancing the functionality of Navigator to administer the PRP more efficiently.

Key Actions Required

- Consider creating a project team that includes staff from the Programs & Standards team, Information & Technology team, and WCB assessment team to:
 - Conduct a review of the opportunities to enhance the functionality of Navigator to administer the PRP more efficiently.
 - Conduct a cost-benefit analysis to identify the opportunities that have high-value and require low to medium effort to implement.
 - Review the results with the leadership and management team that is responsible for oversight and administration of the PRP.
 - Create projects to implement system enhancements.
- Create and implement a change management plan for supporting system implementations.
- Communicate the updates to all stakeholders and train stakeholders on system changes.
- Track the benefits of the system implementations and ensure that expected benefits are realized.
- Maintain the system and complete annual reviews to ensure that the system remains up to date.

WCB Management Response to Recommendations

Recommendation #1: Create a formal process map, workflow diagram and documents to support the processes in place to administer the PRP. Update these documents to reflect changes made in the processes as they occur.

WCB Management Response

Management agrees with this recommendation. A formal process map, workflow diagram and supporting documents will be created before February 28, 2023.

Recommendation #2: Create a document that identifies the common exceptions on the COR update list and document the steps for investigation.

WCB Management Response

Management agrees with this recommendation. A document that identifies these common exceptions will be created by February 28, 2023.

Recommendation #3: Explore the feasibility of enhancing the Optimal system to automatically flag the naturally aligned employers who chose to become SAFE Work Certified and want to be eligible to receive the PRP rebate.

WCB Management Response

Management agrees with this recommendation. WCB will investigate the feasibility of this enhancement, and determine an approach by December 31, 2022, provided the work can be completed

without undue cost or effort.

Recommendation #4: Define the process to receive outstanding information from employers to process their PRP rebates and communicate the updated process to all stakeholders.

WCB Management Response

Management agrees with this recommendation. This process will be defined and documented by February 28, 2023.

Recommendation #5: Develop a process for conducting internal audits of the PRP rebates to ensure that the processes, procedures, and rebates issued are following PRP Policy 52.40.

WCB Management Response

Management agrees with this recommendation. SAFE Work Manitoba, in consultation with Internal Audit, will develop a process to perform annual internal audits or quality assurance checks of the processes, by June 30, 2023.

Recommendation #6: Explore the feasibility of enhancing the functionality of Navigator to administer the PRP more efficiently.

WCB Management Response

Management agrees with this recommendation. A review of potential enhancements to Navigator will be conducted and enhancement identified. This review will be completed by June 30, 2023 and incorporated into the IT work plan.

1.0 Introduction and Scope

1.1 WCB and SWMB Background

The Workers Compensation Board of Manitoba (WCB) promotes safety and health in Manitoba workplaces and aims to help prevent and reduce the occurrence of workplace injuries and disease. WCB and its partners promote a safe and healthy workplace, facilitate recovery and return to work, provide compassionate and supportive compensation services for workers and employers, and ensure responsible financial stewardship.

SAFE Work Manitoba (SWMB) is a division of the WCB and is dedicated to the prevention of workplace injury and illness. SWMB, along with its partners, provides prevention education, safety programming, consulting, and strategic direction to create a genuine culture of safety for all Manitobans.

1.2 Prevention Rebate Program Background

In 2018, WCB launched a 10-year “Prevention Rebate Program” (PRP) with an expiry date of 2028 unless renewed by the WCB Board of Directors. The program is intended to fulfill WCB’s mandate to “promote safety and health in workplaces and to prevent and reduce the occurrence of workplace injury and illness.”

The Prevention Rebate Program is delivered by WCB and administered by SWMB to eligible employers who have developed and maintained meaningful workplace safety and health management systems by providing a financial incentive. The program offers an assessment rebate to eligible employers who achieve and maintain SAFE Work Certification (SWC) and meet other eligibility criteria.

As outlined in the Policy 52.40, the goals of the Prevention Rebate Program are:

- Ensure certification is not under review;
- Complete and submit a maintenance or recertification audit;
- Complete the rebate eligibility period. An employer's rebate eligibility period is the 12-month period starting from their certification anniversary date;
- Comply with safety and health legislation. An employer must not have received any administrative penalties or convictions during the eligibility period;
- Maintain an active WCB account; and
- Complete WCB annual payroll reporting (including actual payroll and total hours worked) and ensure no prior payroll reporting has been missed. Note: this is not required for employers carrying personal coverage only.

Certifying Partners (CPs) work closely with organizations to guide and support them through the SAFE Work Certification process. Currently, there are the following Certifying Partners:

- Construction Safety Association of Manitoba (CSAM) for Industrial, Commercial and Residential Construction;

- Manitoba Heavy Construction Association (MHCA) for Heavy construction;
- Made Safe for Manufacturing industries;
- Sales and Services Safety Association (S2SA) for the Service industry;
- RPM Trucking Industry Safety Program (RPM) for the Transportation industry; and
- Manitoba Farm Safety for Agriculture.

From 2018 to 2021, over 90% of all employers that are SAFE Work Certified are in construction or heavy construction and are certified by CSAM or MHCA.

1.2.1 Rebate Calculation

Eligible employers will receive a rebate of the greatest of 15 percent of their premium or \$3,000, to a maximum of 75 percent of their premium.

For example, an eligible employer who paid \$4,000 in premiums for a given year would receive a \$3,000 rebate, representing 75 percent of their premiums. An eligible employer who paid \$100,000 in premiums for a given year, would receive a rebate of \$15,000, or 15 percent of their premiums².

Table 1 shows the prevention rebates issued from 2018 to 2021. The expectation is that rebate amount will grow to \$14.0 million annually by the year 2028.

Table 1: Prevention Rebates Issued by Year from 2018 to 2021

Year	Total rebate dollars issued
2018	\$4.5 million
2019	\$5.8 million
2020	\$5.9 million
2021	\$6.4 million

1.3 Audit Objectives and Scope

The overarching objectives of the PRP audit were:

- To assess SWMB's overall administration of the program;
- To assess SWMB's application of various eligibility criteria;
- To assess the controls in place to administer the program;
- To identify and suggest improvements to the structure and process used to administer the program.

The scope of the audit included:

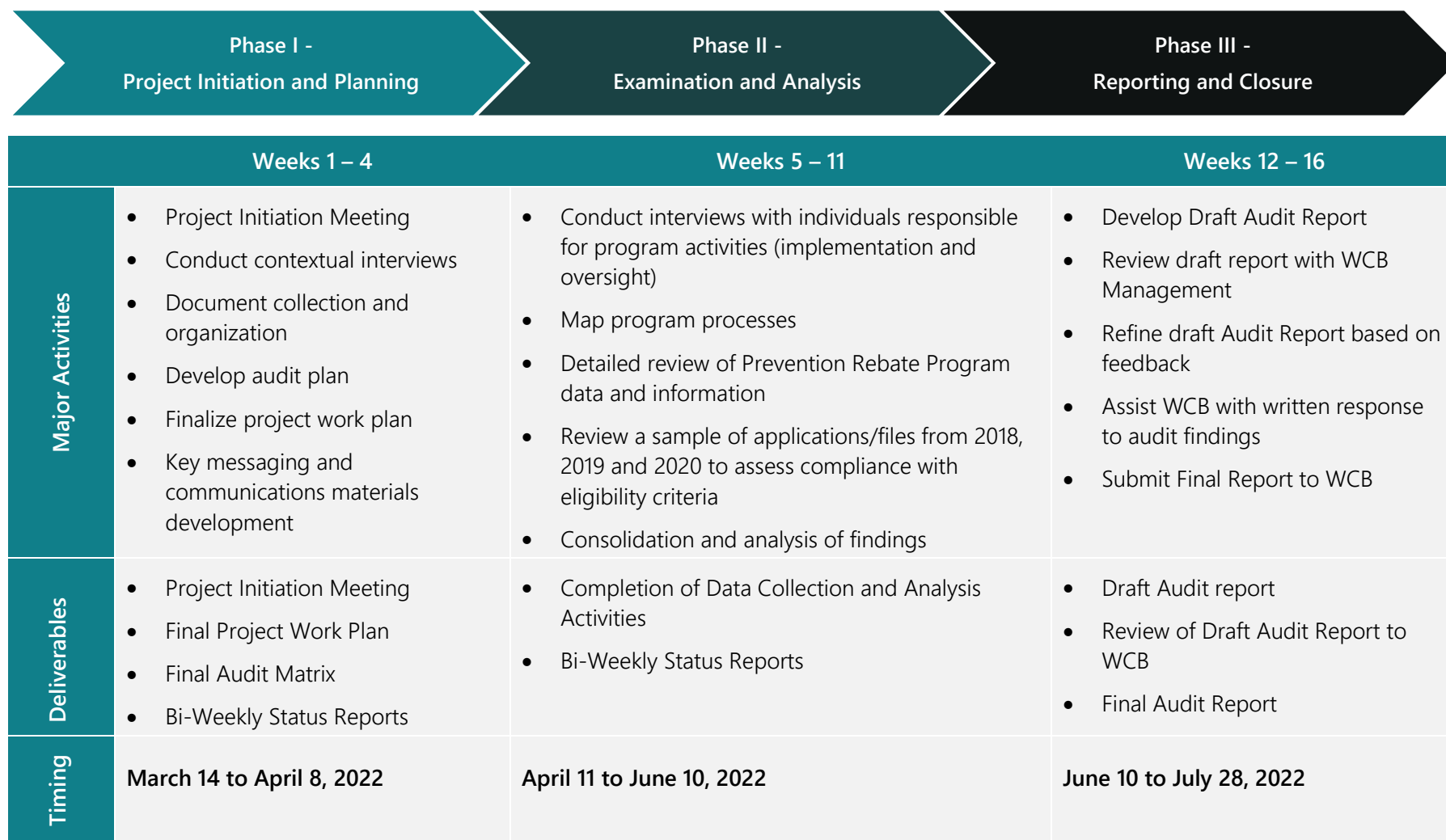
² [Prevention Rebate | SAFE Work Manitoba \(safemanitoba.com\)](https://www.safemanitoba.com).

- Reviewing the structures, processes, application of eligibility criteria and internal controls that are in place to administer the PRP;
- Examining the prevention rebates issued to employers from 2018 to 2021. MNP obtained a dataset of all files reviewed during this period and sampled 100 files to assess the degree that processes, eligibility criteria and internal controls were adhered to. This includes the process from when the list of eligible employers is received by SWMB from CPs to when the eligibility criteria are reviewed, and rebates are approved and paid;
- Consulting with stakeholders through interviews;
- Reviewing background documentation provided by SWMB;
- Reviewing Prevention Rebate Programs in other jurisdictions in Canada; and
- Providing a detailed report and presentation to WCB and SWMB.

1.4 Approach and Methodology

MNP developed a project work plan (Figure 1), which articulated the critical project steps, milestones, and timeframes for completing the audit.

Figure 1: Prevention Rebate Program Audit Work Plan



1.4.1 Audit Plan

MNP developed a plan to guide the PRP audit (Table 2).

Table 2: Audit Plan

Audit Measure	Audit Questions
Efficiency	<ul style="list-style-type: none"> Did the PRP have a process in place that is efficient in administering rebates to eligible employers? Did the PRP have sufficient resources in place to administer rebates in a timely manner? Did the PRP have reliable technology to support the process and is it effectively utilized to administer rebates?
Delivery	<ul style="list-style-type: none"> Did the PRP have clearly defined eligibility criteria and are they applied effectively to review and approve rebates? Did WCB and/or SWMB have internal controls and structures in place to administer the PRP?

1.4.2 Audit Checklist

MNP developed a checklist to support the audit plan and guide the PRP file audits.

Table 3: Checklist Used for PRP File Audits

Checklist	Description
Year	Year in which employer is eligible for rebates
Account Number	Employer account number
Account Name	Employer account name
Certifying Partner	CP to which employer is associated
IBSP	IBSP to which employer is aligned to
Received through	Is the list received through email or COR update list?
Certification Status	Current certification status of the employer
Relationship Status	Is it levied or naturally aligned?
Is levy letter sent to employer?	If naturally aligned is the levy letter procedure followed?
Eligibility criteria checklist	Is process followed to verify eligibility criteria checklist?

Checklist	Description
Payment criteria checklist	Is process followed to verify payment criteria checklist?
Anniversary Date	Certification anniversary date of the employer
Payment Date	Date employer received payment
Payment Amount	Rebate amount employer is eligible for
Is it authorized?	Is the rebate amount authorized based on authorization levels?
Observations	Observations from the audit

1.4.3 Stakeholder Consultations

Table 4 summarizes the stakeholder consultations that were conducted during the project. The question guide used for stakeholder consultations is included in Appendix A.

Table 4: List of Interviews Conducted for the Audit

Consultations	Number of Interviews	Dates Interview conducted
Contextual Interview	1	April 6, 2022
System walkthrough	1	April 21, 2022
Process walkthrough	2	May 16, 2022 May 24, 2022
Portfolio Leaders	2	May 27, 2022 May 26, 2022
Director	1	May 30, 2022

1.4.4 Audit Sample

MNP obtained a dataset of all files reviewed for issuing rebates from 2018 to 2021. MNP sampled a total of 100 files which were stratified by year and by Certifying Partner (Table 5). The stratification of files sampled by Certifying Partner was based on the overall distribution of files processed by SWMB by Certifying Partner over the four-year period included in the study. The detailed list of all 100 sampled employers is provided in Appendix B.

Table 5: Sample Audit Files From 2018 to 2021

Year	2018	2019	2020	2021
Certifying Partners	Number of sample files			
Construction Safety Association of Manitoba	9	7	9	11
Manitoba Heavy Construction Association	3	4	4	4
RPM Trucking Industry Safety	4	4	4	4
Made Safe	3	4	4	3
Sales & Service Association	3	3	2	3
Healthcare & Education	0	1	1	0
No WCB Funded Safety Association	3	2	1	0
Total	25	25	25	25

1.4.5 Document Review

MNP obtained and reviewed the following documents provided in Table 6 from SWMB.

Table 6: List of Documents Reviewed for the Audit

Documents Reviewed
Prevention Rebate Program Policy 52.40
Prevention rebate Standards and Procedures
SWMB Prevention Rebate Program Operations Guide
Rebates paid by SWMB to employers by year during 2018 to 2022
Rebates that were not paid by SWMB to employers by year during 2018 to 2022
List of SAFE Work Certified employers by Certifying Partners
List of employers that are eligible for rebate but have not met criteria from 2017 to 2021
COR update list for CSAM and MHCA for 2020 and 2021
Five-year prevention rebate plan
WCB Annual report for 2020 and 2021

1.5 Review Limitation

The scope did not include auditing the processes employed by SWMB for addressing enquiries from employers or CPs on the decision made by SWMB regarding rebate payments.

2.0 Other Jurisdiction Research

MNP examined programs like the PRP in other jurisdictions to compare the programs and identify any best practices that could be applied to the PRP.

2.1 Alberta

Partnership in Injury Reduction (PIR)³

Partnerships in Injury Reduction (PIR) is a voluntary program in which WCB, the Ministry of Labour and Immigration, Certifying Partners, safety associations, employers and labour groups in Alberta work collaboratively to build effective health and safety management systems. The initiative is based on the concept that when employers and workers build effective health and safety systems, the human and financial cost of workplace injuries and illness can be reduced. The WCB issued PIR refunds of \$69.5 million in 2020 and forecasted a refund of \$71.2 million in 2021.

Eligibility

An Alberta Certificate of Recognition (COR) is essential to WCB's PIR program. The COR is issued to employers who have successfully implemented a basic workplace health and safety management system. Employers can reduce their WCB premium in one of three ways:

- Achieving or maintaining an Alberta Certificate of Recognition (COR);
- Improving their workplace health and safety performance; and
- Maintaining industry leadership in workplace health and safety.

PIR provides a one-year grace period in which employers can achieve COR and still earn a discount by improving their performance. If an employer has registered in PIR with WCB and have not earned COR by the end of the year, the discount for improving the performance will be carried forward for one year. If the COR has been achieved by the end of the next year, the discount held will be paid to the employer. If the COR is not achieved, the discount will be forfeited.

Rebate/Discount

All employers can participate in the program and can be eligible for refunds up to 20% by maintaining a Certificate of Recognition (COR).

WCB will award a refund on the employer's industry rated premiums based on the highest score obtained among the three incentive opportunities, up to a maximum discount of 20 percent.

³ https://www.wcb.ab.ca/assets/pdfs/employers/pir_broch.pdf

Achieving or maintaining an Alberta Certificate of Recognition (COR): By maintaining or recertifying an Alberta COR, an employer is eligible for a five percent industry rate discount.

Improving performance: This measure compares an employer's current accident performance to their historical performance. Claim costs transacted in the measurement year compared to claim costs transacted in the prior year are used to measure success in both preventing injuries and managing claims that occur. Employers can earn an industry rate discount of one percent for every one percent improvement up to a maximum of 20 percent.

Table 7: Claims Cost Performance and PIR Discount

Improvement in claim costs performance over prior year	PIR Discount
2%	5%
10%	10%
20% or better	20%
<i>*10 percent for first year COR holders.</i>	

Maintaining industry leadership: This measures the improvements in an employer's claims experience in comparison to the average for the industry's rate group over the same period. To earn discounts from this measure, employer's need an Alberta COR and claim costs that are at least 50 per cent lower than the industry average for two consecutive years.

Table 8: Average Industry Claim Costs and PIR Discount

Percentage lower than industry average claim costs for two consecutive years	PIR Discount (including COR discount)
50% or lower	10%
65% or lower	12.5%
80% or lower	15%
90% or lower	20%

Other Programs to Lower Employer Premiums⁴

Employers with good safety performance and return-to-work programs earn lower premium rates. Employers can reduce their premiums through programs that create safer workplaces, encourage injury prevention and help injured workers back on the job quickly and safely.

⁴ <https://www.wcb.ab.ca/insurance-and-premiums/lower-your-premiums/>

Occupational Injury Service (OIS)

Occupational Injury Service (OIS) is designed to connect injured workers with fast access to medical professionals who specialize in work-related injuries. This service can help employers to significantly improve recovery rates for their workers, lower claim costs and decrease premiums.

Safety Associations

Safety associations can help employers develop a safe work environment. Improved workplace safety can result in fewer claims and help lower premiums.

Modified Work Programs

Employers can help injured workers return to work while they are recovering by offering temporarily adjusted duties or modified work.

2.2 Ontario

Ontario Safe Employers Rebate Program⁵

The Workers Safety and Insurance Board (WSIB) and the Ministry of Labour, Training and Skills Development (MLTSD) are committed to helping make Ontario the safest place to work. The WSIB and MLTSD work together to provide WSIB rebates to employers that participate in the MLTSD's Supporting Ontario's Safe Employers (SOSE) program. SOSE is a voluntary program that promotes workplace health and safety and help reduce work-related injuries and illness.

Employers that apply to the SOSE program are recognized by the Chief Prevention Officer (CPO) for investing in health and safety and can qualify for the WSIB's Ontario Safe Employers Rebate Program for up to three consecutive years.

Eligibility

Employers that meet the MLTSD requirements and achieve and maintain CPO recognition through the SOSE program are eligible for Ontario Safe Employer Rebates from the WSIB for up to three consecutive years. Once an employer achieves the recognition, the MLTSD will send their information to the WSIB, who will check for the following requirements:

- Employers are registered with the WSIB and have an active WSIB account;
- Employers are a Schedule 1 business. (Employers operate under the collective liability insurance principle);
- Employers have paid their premiums and any outstanding balances owed to the WSIB;
- Employers comply with the *Workplace Safety and Insurance Act, 1997 (WSIA)* and haven't been

⁵ <https://www.wsib.ca/en/ontario-safe-employers-rebate-program>

charged under the WSIA or the Criminal Code of Canada (CCC) in the last 24 months; and

- Employers haven't experienced a work-related fatality at their business (or are waiting on a WSIB decision regarding a fatality) from the time they are recognized by the CPO under SOSE, and the time they receive the WSIB rebate.

In the second and third year of SOSE, the employer needs to:

- Maintain CPO recognition and meet the WSIB eligibility requirements outlined above for year one;
- Complete a culture survey each year that will help an employer understand their employee's feelings and knowledge of health and safety in their workplace; and
- Show that a return-to-work (RTW) program is a lasting part of their occupational health and safety management system (OHSMS) and meets the WSIB's requirements.

Rebates

The amount of the rebate depends on several different factors like the amount paid in WSIB premiums in the previous year, claims experienced, and which year of the SOSE program the employer is in. Each employer is eligible for one rebate a year, and the rebate is issued four times a year, on a quarterly basis.

Health and Safety Excellence (HSE) Program⁶

The Health and Safety Excellence (HSE) program is a performance-based program launched by the WSIB that provides a clear road map for Ontario employers to earn rebates and other forms of recognition by improving workplace health and safety. The program helps employers create a healthier and safer workplace, which could result in lower premium rates, earning rebates, and recognition. The HSE program is delivered by affiliated health and safety associations or companies. Employers can choose their own provider when joining the program.

There are three phases to the program: registration, implementation, and validation. During the registration phase, employers sign up with Workplace Safety & Prevention Services (WSPS) or any approved program provider, access their WSIB online portal, complete a needs assessment, and submit an action plan. The implementation phase begins once the WSIB has received the action plan. Employers have 12 months to implement their chosen topics and submit evidence of implementation. Once results are validated by WSIB, rebates are issued to employers.

Eligibility⁷

The program has three levels – foundations, intermediate and advanced. There are 36 topics spread across the three levels as shown in Figure 2. Participating businesses choose from one to five health and

⁶ <https://www.wsib.ca/en/healthandsafety>

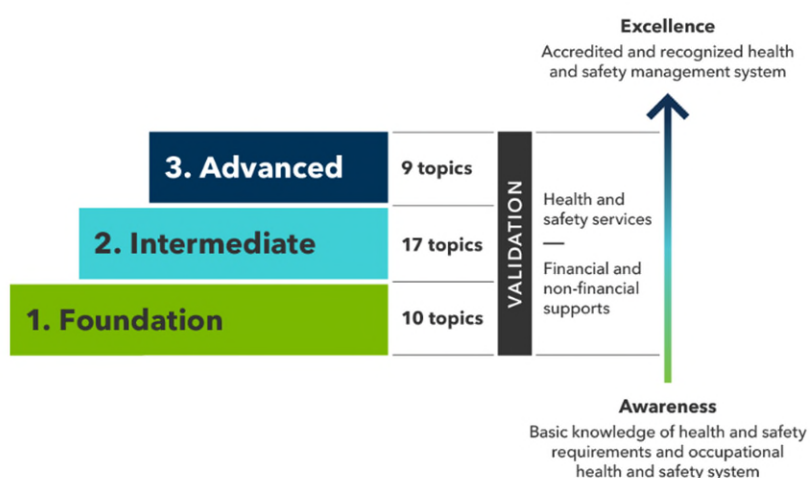
⁷ <https://www.wsib.ca/en/health-and-safety-excellence-program-learn-about-our-program>

safety topics in a 12-month cycle to work on. Once an employer completes the health and safety topics, they need to submit evidence of implementation to WSIB. Once WSIB validates the results, rebates will be issued to the employer.

In addition to this, businesses must meet the following:

- Schedule 1 and Schedule 2 employers are eligible for recognition through digital badges;
- Only Schedule 1 employers are eligible to achieve rebates;
- Compliance with the Workplace Safety and Insurance Act (WSIA); and
- No allowed traumatic fatalities from the date of action plan approval to the date the rebate is issued.

Figure 2: Levels and Topics in HSE Program



Rebate⁸

The amount of rebate from the HSE program depends on how many topics an employer completes and how much annual premiums are paid to the WSIB in the previous year.

Employers are eligible for a rebate once a year within a quarterly rebate schedule, once all of their topics have been completed.

The minimum an employer can receive per completed topic is the lesser of \$1,000 or 100 percent of annual reported WSIB premiums, and the maximum per topic is \$50,000. Employers can complete up to five topics each year.

- Employers with 20 percent or less predictability will receive two percent of their total annual WSIB premiums (based on previous calendar year premiums at the time of rebate calculation) per health and safety topic successfully completed and verified by a WSIB validator; and

⁸ <https://www.wsib.ca/en/health-and-safety-excellence-program-earn-rebates-and-recognition>

- Employers with greater than 20 percent predictability will receive 1.4 percent of their total annual WSIB premiums (based on previous calendar year premiums at the time of rebate calculation) per health and safety topic completed and verified by a WSIB validator.

2.3 British Columbia

The Partners Program (Certificate of Recognition Program)⁹

The Partners Program, also known as the Certificate of Recognition (COR), encourages employers to create an occupational health and safety management system (OHSMS) that goes beyond the current legal requirements. The voluntary program recognizes employers that are proactive about improving workplace safety and dedicated to continual improvement.

As the COR Program is open to all employers in B.C., funding for the administration of the Program comes from the general accident fund via an assessment on all ratable employers. Funding for the financial incentive is at the classification unit (CU) level. Each industry funds its own COR financial incentive through a levy on its employers' insurance rates, which is amortized over five years. This means there is no cross-subsidization between CUs — financial incentives for logging employers, for example, are funded by logging employers only and not employers in other CUs.

Eligibility

Employers who have successfully obtained or maintained a COR are eligible for consideration for a financial incentive. A COR is issued to employer who has met the following requirements:

- Registers with the WCB and maintains an active account;
- Registers with a Certifying Partner;
- Implements an OHSMS to the standards set by the Board; and
- Passes a certification audit as determined by the Board.

An employer's COR is valid for three years. Once an employer receives a COR in a given year, annual maintenance audits are required for the following two years to maintain certification.

Exceptions to financial incentive include:

- If an employer fails to report payroll within the deadline provided, the WCB will notify the employer of the deadline to submit payroll for the purpose of the annual COR financial incentive; and
- If an employer being convicted by a Court of a violation of the Act and/or OHSR or the employer receives an administrative penalty.

⁹ <https://www.worksafebc.com/en/resources/law-policy/assessment-manual/assessment-manual?lang=en>

Financial Incentive

An employer with a valid COR is eligible to receive a financial incentive for each year they hold COR. Financial incentives are calculated using 10% of the employer's base assessment premiums for each classification unit included in the employer's COR. The minimum annual financial incentive is the lesser of \$1,000 or 75 percent of the premiums paid by the employer for the financial incentive year being calculated.

2.4 Nova Scotia

Practice Incentive Rebate Program¹⁰

The Practice Incentive Rebate program offers rebates, based on workplace insurance premiums paid, to employers in the construction and trucking industries who have received safety certification in the previous calendar year.

Eligibility¹¹

To be eligible to receive a Practice Incentive Rebate, employers must meet the following criteria:

- Operate in either the construction or trucking industries – (i.e., employers that pay a levy for either Construction Safety Nova Scotia (CSNS) or the Nova Scotia Trucking Safety Association);
- Hold a valid WCB Safety Certified or a CSNS Certificate of Recognition (COR) (which must be valid on December 31 of the qualifying year);
- Must be in Good Standing with the WCB at the time of the rebate (i.e., the business cannot have periods of unreported payroll or have money owing to the WCB); and
- Must have no compensable fatalities during the eligibility period, or during the time prior to the rebate being issued.
 - For example, an employer who receives a WCB Safety Certified or COR in 2017 is eligible to receive a rebate in 2018, as long as they have no compensable fatalities in 2017 or in the months leading up to when the rebate is issued in 2018.

Rebate

The amount of Practice Incentive Rebate will vary based on the WCB premiums paid during the eligibility period. The rebate amounts are based on the following scale:

- 5 percent rebate for employers with premiums of \$10,000 and above
- \$500 rebate for employers with premiums between \$5,001 - \$9,999

¹⁰ <https://www.wcb.ns.ca/Workplace-Injury-Insurance/Rates-Premiums/Practice-Incentive-Rebate.aspx>

¹¹ https://www.wcb.ns.ca/Portals/wcb/PIR_QA_2017.pdf?ver=2017-11-17-145340-920

- 10 percent rebate for employers with premiums of \$5,000 or less

Rebates for employers that have multiple divisions.

The rebate amount for employers with multiple divisions in the same industry is calculated by combining the premiums paid for each division. For example, if an employer has three eligible divisions in the same industry that each pay \$4,000 in WCB premiums, the employer will receive a total rebate amount of \$600.

Figure 3: Example of Rebate Calculation for an Employer with Multiple Divisions

$$\begin{aligned} \$4,000 \times 3 &= \$12,000 \text{ Total Premiums Paid} \\ \$12,000 \times 5\% &= \$600 \text{ Total Rebate Amount} \end{aligned}$$

Conditional Surcharge Refund Program¹²

Employers whose claims costs are significantly and consistently above the industry average may receive a surcharge to their workplace injury insurance premiums. The surcharge program applies to employers whose cost ratio is at least 200 percent higher than the cost ratio in their rate group over a consecutive number of Experience Rating Statements. The goal of the surcharge program is to encourage employers to take the steps necessary to create safer workplaces.

Surcharges collected by the WCB will be set aside and employers will be eligible for a refund up to the amount of the surcharge they paid if an employer makes appropriate investments in safety. That includes health and safety training, third-party safety audits, new equipment, and hiring or contracting health and safety staff.

2.5 Yukon

CHOICES¹³

CHOICES (Choose- Health Workplaces – Ownership of Prevention & Return to Work – Injury Management – Consensus-Based Programs – Employers of Choice – Safety as Job 1) is a voluntary employer incentive program that recognizes and rewards Yukon employers with rebates for workplace training investments made in occupational health and safety (OH&S) and/or return to work (RTW). CHOICES financially rewards employers who take steps to improve workplace safety and return to work outcomes through investments made in work-related occupational health and safety and/or return to work training.

The CHOICE program is used to reward eligible employers with reinvestment rewards which “refers to a percentage reduction of an employer’s current or next year’s assessments based on their purchase of

¹² <https://www.wcb.ns.ca/Workplace-Injury-Insurance/Rates-Premiums/Conditional-Surcharge-Refund-Program.aspx>

¹³ https://www.wcb.yk.ca/getmedia/8CA0B555-4178-4D9E-8743-91F46B9BDA1C/CH-04_CHOICES_CHOICES%20_01.01.2011.pdf

items that help to control hazards in the workplace such as safety training, PPE, ergonomic equipment, YWCHSB consulting time and safety audit costs.

Eligibility

Employers who are eligible for CHOICES rebates must meet the following criteria:

- Be registered with YWCHSB;
- Have paid assessment premiums in the previous year; and
- Be COR program certified or have an equivalency or a temporary letter (e.g., COREL or TLC); or have obtained a minimum number of work-related occupational health and safety or return to work training hours for their workers in the previous year.

Rebate

Calculating employer rebates for CHOICES is done through one of two methods:

- COR employers: a rebate of 10 percent will be calculated on premiums assessed in previous year, and it is subject to minimum and maximum amount.
- Other Eligible Employers: rebates will be calculated based on the following factors:
 - The employer's assessment rate group classification based on a low, medium, or high risk/cost;
 - The size of the employer, based on the prior year's assessable payroll;
 - The number of work-related training hours invested by the employer in the prior year;
 - The dollar value of employer assessment premiums in the prior year; and
 - The rebate percentage.

The minimum rebate amount in CHOICES is \$75.00 and the maximum amount is \$25,000.00.

3.0 Audit Findings

The findings in this section are both qualitative and quantitative in nature and are based on stakeholder consultations, document review, and an analysis of 100 sample files from 2018 to 2021. They are presented according to the audit measures and questions identified in the audit plan.

3.1 Audit Measure: Efficiency

3.1.1 Did the PRP have a process in place that is efficient in administering rebates to eligible employers?

SAFE Work Certified is Manitoba's safety and health certification standard that helps make workplaces safer and provides a financial reward to employers that take proactive steps to prevent workplace injuries and illness. Certifying Partners (CPs) work closely with organizations to guide and support them through the SAFE Work Certified process. Once an employer is SAFE Work Certified, the certification is valid for three years and employers are required to maintain the certification in year 1 and year 2 to be eligible for the PRP rebate. At the end of the third year, employers must go through a recertification process to be eligible for a PRP rebate. Once the employers complete the rebate eligibility period for the rebate cycle, which is a 12-month period following the end of the month that the employer achieved certification, they become eligible for the PRP rebate given that they meet all other criteria.

Process to Administer the Prevention Rebates

CPs send the list of eligible employers for the PRP to the Programs & Standards Specialist at SWMB each month. The Specialist receives the list of eligible employers through an e-mail or COR update list as follows:

- CSAM and MHCA sends the list through a COR update which is an Excel file that contains the list of all employers that have completed the eligibility period; and
- RPM, Made Safe, S2SA send the maintenance/recertification through e-mail for eligible employers.

The Specialist uploads the COR update Excel file into Navigator and verifies if an employer meets all the eligibility criteria. Rebate eligibility criteria are tracked in Navigator, which has the capability to check mark if an employer meets each of the criteria, based on the data available in Navigator. The Specialist ensures that all the eligibility criteria are check marked.

The rebate eligibility criteria checklist includes:

- SAFE Work Certified – Employer is SAFE Work Certified;
- Completed Maintenance/Recertification – Employer has completed maintenance/recertification and has submitted it to SWMB;
- Rebate period completed – Employer has completed the rebate eligibility period for that rebate

cycle;

- No SAFE Work Certified issues – Employers don't have any SAFE Work Certified issues such as outstanding levy payment to CPs for naturally aligned employers, and a missing service agreement when employer's classification code is not aligned with the Industry-Based Safety Program (IBSP); and
- No convictions/administrative penalties – As outlined in the PRP Policy 52.40, an employer is not eligible for the prevention rebate in the event of a conviction and/or administrative penalty during the rebate eligibility period.

The following payment eligibility criteria are tracked in Navigator, which has the capability to check mark if an employer meets each of the criteria, based on the data available in Optimal. The Specialist ensures that all the criteria are check marked.

The payment eligibility criteria checklist includes:

- Annual payroll processed – The employer must submit annual payroll
- Total hours worked processed – The employer must submit the total hours worked
- All prior payroll processed – The employer must submit all prior payroll

Once the employer meets the eligibility criteria, authorization of the rebate is required depending on the rebate amount. As outlined in the SAFE Work Certified Operations Guide, the following authorization levels apply to various rebate amounts:

- Up to \$5,000 – Automatically processed and no approval required
- \$5,001 to \$25,000 – Require Portfolio Leader approval
- \$25,001 up to \$100,000 – Require Portfolio Leader and Director of SWMB approval
- Over \$100,000 – Require Portfolio Leader, Director, and VP SWMB or WCB VP of Assessments, Innovation and Technology approval

Once the eligibility criteria are met and authorized based on the rebate amount, rebates are processed in Optimal. Rebates are issued between the 4th to the 6th business day of the month. Rebates are issued through either cheque or credit, depending on the employer's preferred rebate payment method.

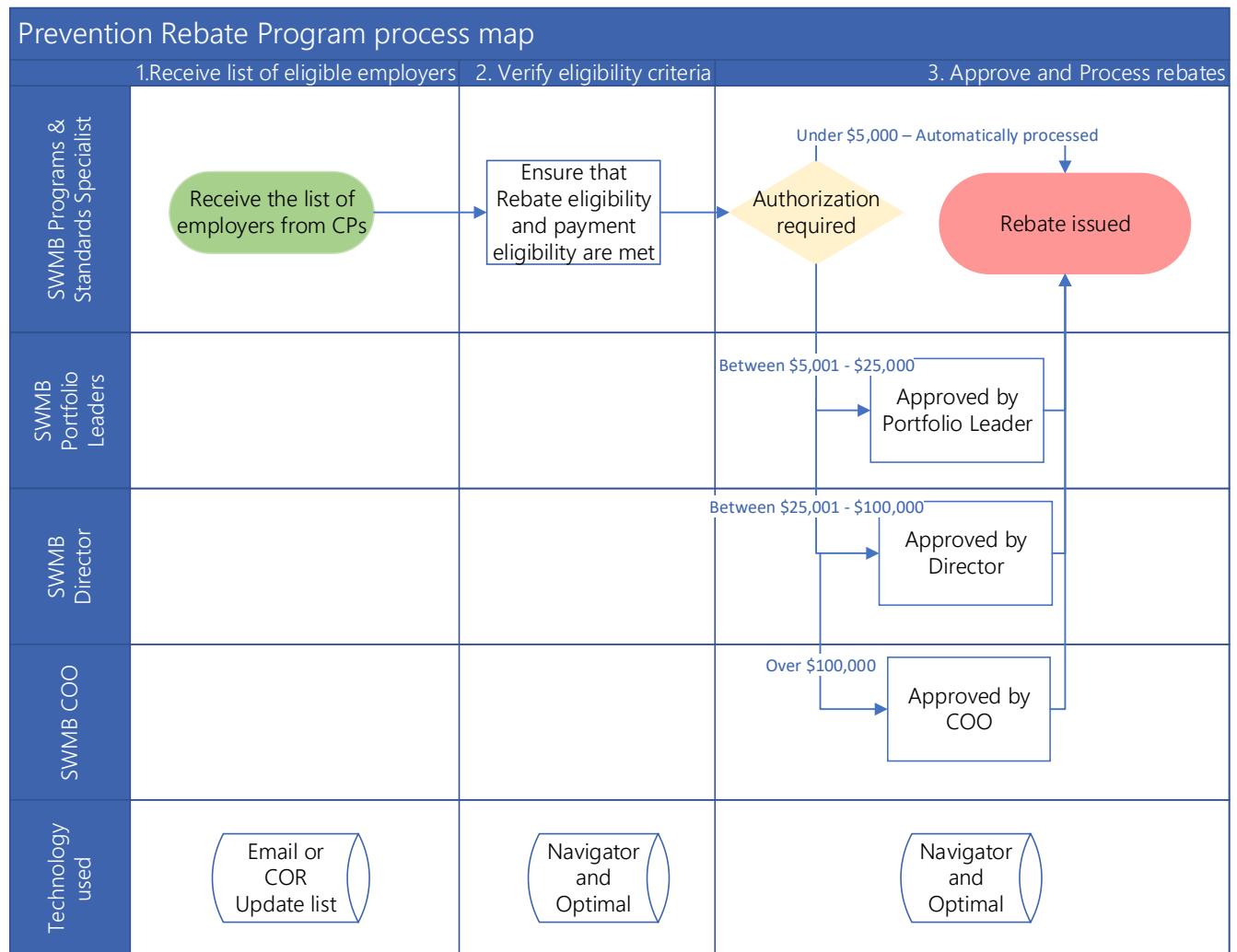
Timelines to issue the prevention rebates: As outlined in the SWMB Prevention Rebate Standards and Procedures, once the employer meets all the eligibility criteria, the prevention rebate should be paid within one month following their certification anniversary date.

Audit Findings – Process and Procedures

PRP Administration Process

Based on consultation feedback and an analysis of the 100 sample files, the following process map was developed by MNP to articulate the processes being followed to administer the PRP.

Figure 4: Process Map of PRP Administration



The process and workflow from the reception of the eligible employers' list to processing the rebates are clearly understood by the staff and management involved in the administration of the PRP. From the interviews, it was noted that staff and management involved in the administration of the PRP understand their roles and responsibilities.

Documentation of the PRP Administration Process

There are no documented process maps or workflow diagrams that identify the process steps, hand offs and workflows for the PRP. Despite the absence of documentation, staff and management have a good understanding of their roles and responsibilities. The process and workflows that are currently followed are aligned with the requirements outlined in the PRP Policy 52.40.

COR Update List

Based on stakeholder feedback, it was understood that there are manual activities associated with processing the COR update list received from CSAM and MHCA. From the data provided by SWMB for 2020 and 2021, there are around 60 to 70 employers in the COR update list every month. The Specialist uploads this list into Navigator each month after it is received.

- Around 60 percent of the employers are loaded into Navigator without any issues.
- The remaining 40 percent are exceptions that require further investigation, which is a manual time-consuming process.
 - Some of the investigations require back and forth conversations with CPs and employers, which can take multiple days to resolve, resulting in delays in processing the rebates. Table 9 below identifies the most common exceptions.

Table 9: List of Common Exceptions From CSAM/MHCA COR Update List

List of common exceptions from CSAM/MHCA COR update list
Naturally aligned employer
Employer classification not aligned to the IBSP (Industry-Based Safety Program)
Employer needs be decertified manually
Employer is not certified
Employer's Account Status is inactive
Employer with multiple WCB classification codes (multi-class employers)
Maintenance Audit Date Completed is invalid, as the employer is in a recertification year
Recertification Date Completed is invalid, as the employer is in a maintenance year
WCB Account Number exists multiple times within file
Original Certification Date is over 90 days in the past

Outstanding Information to Issue Prevention Rebates

Based on stakeholder feedback and an analysis of the sample files from 2018 to 2021, it appears that there is no process in place to follow up with employers and CPs to receive outstanding information which can result in delays in processing rebates. There are two main drivers for the delays in processing the PRP rebates.

- **Delays in employers submitting the maintenance audit/recertification audit:** Employers are given a grace period of 90 days from the certification anniversary date to submit the maintenance/recertification audit certificate. Out of 100 sample files that were audited, 51 files were processed within a month following the certification anniversary date. Out of 49 files that were delayed, 80 percent of files were delayed due to employers not submitting the

maintenance/recertification audit certificate in a timely manner. From the analysis of the 100 sample files, the average time taken to pay the prevention rebates is 46.5 days from the certification anniversary date. It appears that there is no process in place to send a reminder email to employers that have a certification date coming up and Navigator does not have the capability to automatically send the email reminder to these employers. Table 10 below shows the summary of observations from the audit of the 100 sample files.

Table 10: Summary of Rebates Delayed Due to Employer Not Submitting Outstanding Information

Description	Number of files
Total files audited	100%
Total files that received the rebates after 30 days from the certification anniversary date	49%
Rebates delayed due to delay in employer submitting the maintenance / recertification audit	39%

- **Delays in employers submitting the total payroll and total hours worked:** Employers are required to submit the payroll and total hours worked for the past year by end of February of the following year. From the review of the 100 sample files, there were 3 files that were delayed due to employers not submitting the payroll and total hours worked in a timely manner. Based on data provided by SWMB, from 2018 to 2021 there were 121 employers who have met all the eligibility criteria but were not paid rebates due to failure to submit total hours worked.

Stakeholders reported that there is no process in place to follow-up with employers to submit their outstanding information, and that it is the CPs responsibility to follow-up with employers to submit any outstanding information; but this process is not effective. Table 11 provides a summary of the employers that were eligible but have not been paid their PRP rebates:

Table 11: Summary of Employers That Were Not Paid Prevention Rebate From 2018 to 2021

Description	Number of files
Total files that were SAFE certified and were not paid rebate	178
Employers had SAFE Work certified issues	8
Employers did not submit maintenance/recertification audit	49
Employers did not submit total hours worked	121

Procedures and Operating Guides

The SAFE Work Certified Operations Guide (Revised on May 21, 2021) provides instructions on how to execute various processes and activities related to the administration of the PRP and it is intended for the Portfolio Leaders. The following challenges with the guide were reported by interviewees:

- The operating guide is lengthy and sometimes hard to follow, and only a few sections in the

guide are frequently referred to when administering the program;

- There is no specific operations guide for activities completed by the Programs & Standards Specialist;
- Some sections of the guide are not relevant to Portfolio Leaders (PLs), such as creating the levy letters. It was understood from the interviews that the levy letters were initially created by PLs, but the process has changed, and this task is currently completed by the Programs & Standards Specialist. The guide does not reflect these changes in this process.

Levy Letters

Interviewees reported that creating levy letters is a time-consuming and manual process. Levy letters are required for the employers who are naturally aligned with their current CP or CPs. As outlined in the SAFE Work Certified Operations Guide, naturally aligned employers do not pay a safety levy to their CP through their premiums but must pay a fee equivalent to the levy directly to their CP if they choose to become SAFE Work Certified (SWC) and want to be eligible for the PRP rebate.

On an annual basis, levy letters are created by the Programs & Standards Specialist for all naturally aligned employers that have a levy amount of more than \$500 that needs to be paid to a CP. A levy letter is also created when a new employer is added to Navigator and is naturally aligned to their CP and wants to be SWC and eligible for the PRP rebate.

Interviewees expressed that creating the levy letters is a manual process and requires coordination with Employers, CPs, and the WCB assessment department to get all the information required to create the letters and send them to employers. There are, on average, around 200 to 250 levy letters sent to employers annually, which could take from multiple days to weeks to complete depending on the availability of the information required to complete the letters.

3.1.2 Did the PRP have sufficient resources in place to administer the rebates in a timely manner?

Staff involved in administering the PRP

There are currently seven (7) SWMB employees involved in the administration and oversight of the PRP in some capacity. This includes:

- One full-time Programs & Standards Specialist dedicated to processing and administering the prevention rebates;
- Four Portfolio Leaders, three of which are responsible for approving rebates over \$5,000, and one who oversees the program and resolves any issues as they arise;
- One Director who is responsible for approving rebates of over \$25,000;
- The SWMB Vice President who is responsible for approving rebates over \$100,000;

Roles and Responsibilities of Staff Administering the PRP

Programs & Standards Specialist

The Programs & Standards Specialist is responsible for administering the day-to-day activities of the PRP. This individual receives the list of all SAFE Work Certified employers who are eligible for a rebate from CPs and uploads the lists into Navigator and reviews the eligibility check lists on Navigator to ensure employers meet all the eligibility criteria. This individual is also responsible for creating tasks on Optimal for Portfolio Leaders, the Director, and the VP of SWMB depending on the dollar value of the rebate submitted for approval and payment.

The Programs & Standards Specialist is also responsible for creating levy letters annually for employers who are naturally aligned to their CP.

Portfolio Leaders

There are three Portfolio Leaders who are responsible for approving rebate payments that are over \$5,000. Portfolio Leaders are responsible for reviewing the eligibility criteria and ensuring that all eligibility and payment criteria are met before approving these rebates.

There is one Portfolio Leader to who the Programs & Standards Specialist reports and is responsible for overseeing the program and resolving any issues as they arise.

Director of SWMB

The Director of SWMB is responsible for approving rebate payments that are over \$25,000. The Director is responsible for reviewing the eligibility criteria and ensuring that rebate and payment eligibility criteria are met before approving these rebates. The Director is also responsible for resolving any issues related to the PRP.

Chief Operating Officer of SWMB

The Chief Operating Officer of SWMB is responsible for approving the rebate payments that are over \$100,000. The COO is also responsible for reviewing the eligibility criteria and ensuring that all eligibility criteria are met before approving these rebates. The COO is also responsible for oversight of the PRP program.

Audit Findings – Resourcing and Efficiency

The following findings are provided with respect to efficient staff utilization and workload among the team members.

Workload Distribution

MNP conducted a Full-Time Equivalent (FTE) analysis to understand the workload distribution of the PRP. The analysis found that the current staffing complements and workloads for administering the PRP are reasonable to process the monthly volumes of rebates the program receives including any peaks in rebate volumes that may occur during the year. Program resources were also found to be utilized in an efficient manner to administer the PRP. Interviewee feedback supported these findings.

From the interviews it was reported that it takes on average 10 to 15 minutes to process a file that has no exceptions and an average of 30 to 45 minutes of effort to conduct investigation and resolve any issues for a file with exceptions. Based on the volumes provided by SWMB and information gathered through interviews, the Programs & Standard Specialist spends a 0.6 FTE in administering the PRP. Overall, 62 percent of the total time worked by the specialist is spent on administering the PRP rebates including receiving the list of eligible employers from CPs, uploading into Navigator, verifying the eligibility criteria, and resolving any issues of files with exceptions. This doesn't include time spent by the specialist on levy letters, coordinating with CPs or employers for any issues that they may have, and providing customer service.

From the data provided by SWMB, on average 20 percent of the total files processed have a PRP rebate amount of more than \$5,000 which require a Portfolio Leaders' authorization. From the interviews it was reported that on average it takes 15 minutes to review the eligibility criteria and authorize the rebates. Three Portfolio Leaders combined spend 0.042 FTE in verifying the eligibility criteria and approving the rebates.

Table 12 shows the summary of the FTE analysis. The detailed FTE analysis is provided in Appendix C.

Table 12: Summary of FTE Analysis

Role	Average number of re-bates administered per year	FTE to administer the rebates
Programs & Standards Specialist	1,140	0.6 FTE
Portfolio Leaders	233	0.042 FTE

Figure 5 below shows the average volumes of the rebates paid by month during 2018 to 2021. The peak months for the PRP are September and October, followed by January.

Figure 5: Peak Months for PRP

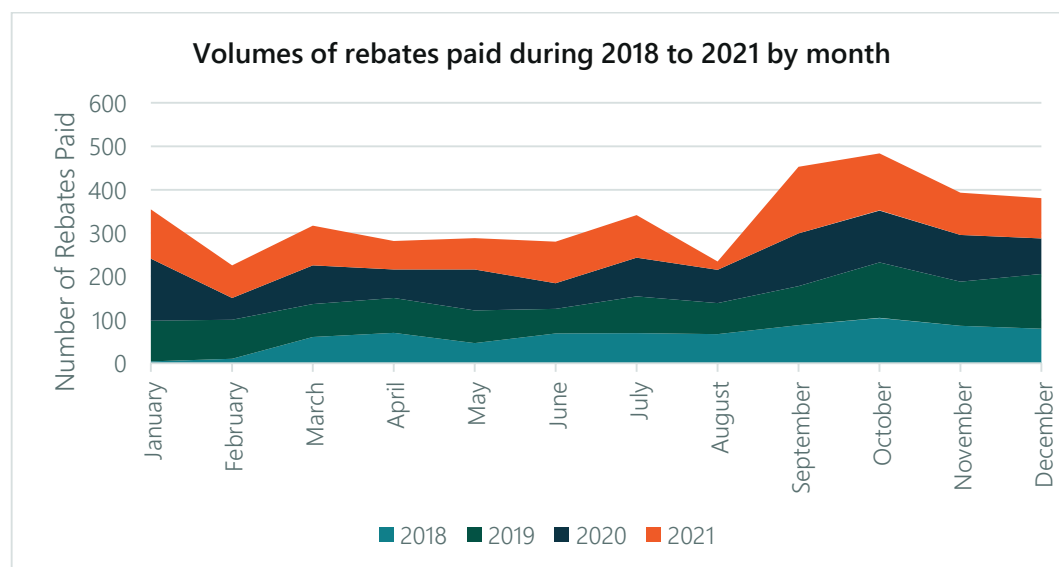


Figure 6 shows the number of employers associated with CPs that were issued rebates from 2018 to 2021. Based on the data provided by SWMB, it appears that 90% of the employers that were issued a rebate are associated with CSAM and MHCA.

Figure 6: Percentage of Employers Associated With CP

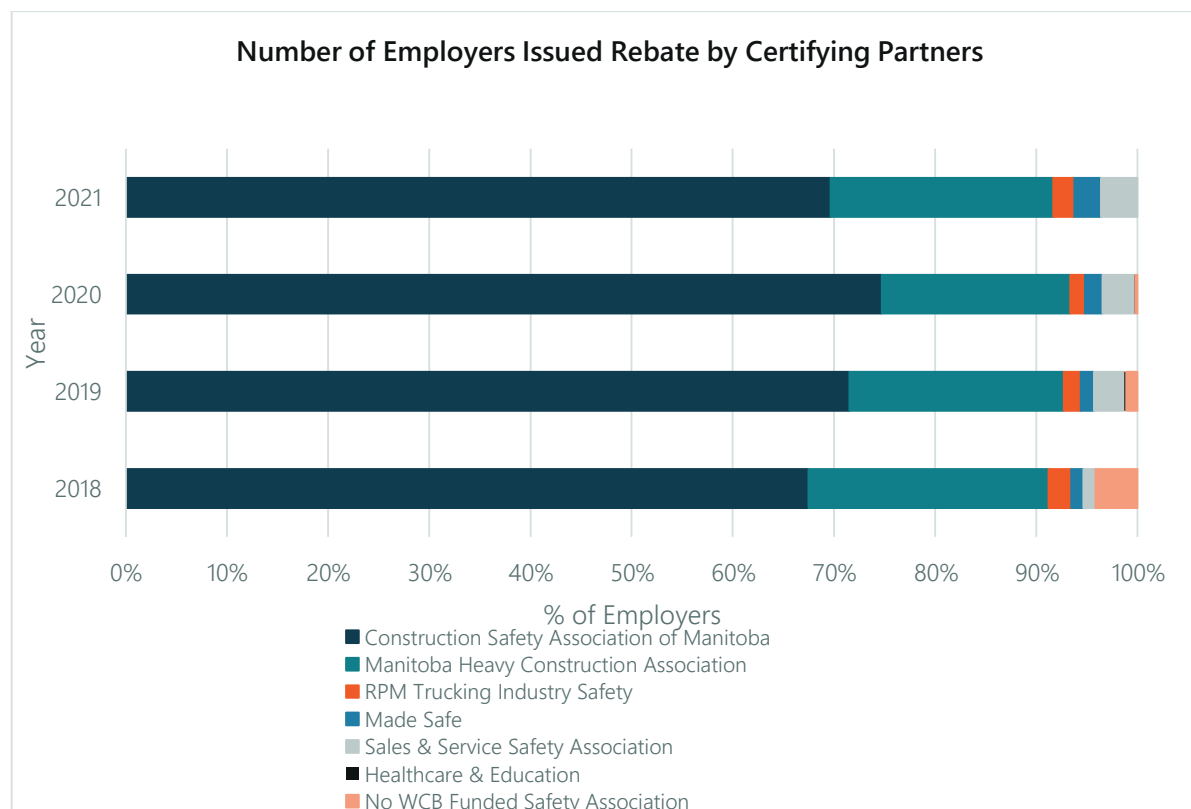


Table 13 shows the number of rebates paid by the PRP. Employers that were paid prevention rebates increased by 43% in 2019 and has remained relatively consistent with 2019 levels in 2020 and 2021.

Table 13: Summary of Employers that were Paid Prevention Rebates and Rate of Growth

Year	Total number of employers issued rebates (Yearly)	Rate of change of employers receiving rebates (Year over Year)
2018	750	
2019	1,074	43%
2020	1,099	2%
2021	1,107	1%

Coverage for the staff administering PRP

It was noted that Portfolio Leaders cover for each other to approve rebates in the event of vacation or the absence of another Portfolio Leader to approve rebates. This resulted in more timely processing of rebates.

It was also reported that the former PRP Programs & Standards Specialist provides backup when needed for the current PRP Specialist in the event of vacation or other absences, and that there is another Specialist currently being trained on PRP to provide additional coverage if needed.

Timeliness of Issuing the Prevention Rebates

Based on the analysis of 100 sample files from 2018 to 2021, 51 files had rebates issued within a month from the certification anniversary date which aligns with the timelines in the SWMB Prevention Rebate Standards and Procedures. Of the 49 files that were delayed, 80 percent of the files were delayed due to delays in employers submitting maintenance/recertification audit certificate. Overall, it took on an average 46.5 days from the certification anniversary date to pay the prevention rebates to employers.

It appears that the timelines to pay the prevention rebate outlined in the SWMB Prevention Rebate Standards & Procedures is not aligned with the grace period given to employers to submit their maintenance/recertification audit resulting in delays in processing their payments. Employers are given 90 days grace period from the certification anniversary date to submit their maintenance/recertification audit. It is outlined in SWMB Prevention Rebate Standards and Procedures that an employer will have their prevention rebate paid the month following their certification anniversary date, provided the employer meets all eligibility criteria for the prevention rebate. Table 14 shows the summary of observations of timelines of the 100 sample files.

Table 14: Summary of Observations of Timelines for Prevention Rebate Payment to Employer

Description	Number of files
Total files that were audited	100
Files that were issued rebates within a month following the certification anniversary date	51
Files that were issued rebates after a month following the certification anniversary date	49
Rebates delayed due to employers not submitting maintenance/ recertification audit	39
Rebates delayed due to employers not submitting payroll and total hours worked	3
Rebates delayed due to delay in authorization of rebates	5
Rebates delayed due to a system issue and processed manually	2

3.1.3 Did the PRP have reliable technology to support the process and is it effectively utilized to administer rebates?

The following technology tools are primarily used in the administration of the PRP.

- **Navigator:** is a custom application created for and primarily used to administer the PRP. Navigator is primarily used for tracking an employer's certification and prevention rebate eligibility, as well as documenting any work SWMB does with an employer and logging any issues related to the employer.
- **Optimal:** is a custom application used by the WCB's Assessment Services Department. Optimal is used for assessing and billing an employer's WCB premiums and managing other financial transactions on an employer's account. SWMB uses Optimal to check the employer's payroll and total hours as well as to authorize any rebate of over \$5,000.
- **Compass:** Compass is a custom application used by Certifying Partners (CPs) to check the SAFE Work Certified status of employers that are associated with the CP. CPs can view the status of certification, rebate eligibility period, maintenance certificate status, payroll and total hours submission status. CPs cannot view employer payroll or total hours.
- **SharePoint:** Documentation related to the PRP is housed on SharePoint.

Audit Findings – Technology

Based on stakeholder consultations and reviewing the documents provided by SWMB, the following findings were noted related to technology.

Compatibility with Web Browsers

Interviewees perceived that Navigator and Optimal are not intuitive tools. Optimal is not compatible with Chrome and Microsoft Edge and is only compatible with Internet Explorer. With Internet Explorer shutting down on June 15, 2022, an upgrade is required for Optimal to be compatible with Microsoft Edge or Chrome to access the tool.

Task Assignment in Navigator and Optimal

Navigator does not have an option to assign and send a reminder of the assigned task to a specific individual. Portfolio Leaders, the Director, and the VP are required to authorize the rebates over a specific dollar value. Portfolio Leaders are required to check Optimal periodically for the task that is assigned to them. There is no feature to send an email notification to the assigned individual. A task can be created on Navigator, but once it is completed, it can only be closed on Optimal.

It was understood from the interviews that identifying and assigning the task that the Portfolio Leaders are responsible for is a manual activity on Optimal. Each Portfolio Leader is responsible for employers associated with a specific CP; for example, employers associated with CSAM and MHCA are authorized by one Portfolio Leader. In Optimal, the Portfolio Leader can only view the list of all tasks, and they have to do a manual workaround to identify which task they are responsible for and assign it to them.

Certify and Decertify Employers on Navigator

The CPs notify SWMB when an employer needs to be certified or decertified. To certify an employer, it is required to log an application in Navigator before certifying an employer. To decertify an employer, it is required to place the employer under review before they are decertified. It is perceived that these steps are not required and do not add any value to the process.

Navigator does not have an ability to track the list of decertified employers and details on the decertification.

Review Details of Eligibility Criteria in Navigator and Optimal

All the details regarding eligibility information are not visible on Navigator. It is necessary to switch between Navigator and Optimal to verify the eligibility details of an employer. The rebate and payment eligibility check list can be viewed on Navigator, but the details on payroll and total hours can only be viewed on Optimal.

Track Levy Fee Payment

Navigator does not have the capability to track when a naturally aligned employer pays a fee equivalent to the levy to the associated CP. Accordingly, the Programs & Standards Specialist needs to follow up with CPs to confirm that the employer has paid the equivalent levy fee to process these PRP rebates. From the interviews it was reported that there are 200 to 250 employers that are required to pay a fee equivalent to the levy to the associated CPs to receive their PRP rebate.

3.2 Audit Measure: Delivery

3.2.1 Did the PRP have clearly defined eligibility criteria and is it applied effectively to review and approve rebates?

Eligibility for PRP rebates is determined on an annual basis. The eligibility period for each rebate cycle is the 12-month period following the end of the month the employer achieved certification, i.e., certification anniversary.

There are two categories of eligibility criteria that must be met by an employer to qualify for a prevention rebate in each cycle and for the rebate to be processed. They are:

Rebate Eligibility

- SAFE Work Certified
- Completed Maintenance / Recertification
- Rebate Period Completed
- No SAFE Work Certified Issues
- No Convictions / Administrative Penalties

To be eligible for the Prevention rebate, the employer must be SAFE Work Certified through the SAFE Work Certification Program (SWCP) by a CP and must maintain the SAFE Work certification during the 12 months under consideration.

Payment Eligibility

- Annual Payroll submitted and processed
- Total Hours Worked submitted and processed
- All prior Payrolls processed

Audit Findings – Eligibility

Alignment of Eligibility Criteria with PRP Policy

From the review of the documentation provided by SWMB, MNP found that the eligibility criteria are aligned with the prevention rebate Policy 52.40 and prevention rebate standards and procedures.

Based on an analysis of 100 sample files and interview feedback, the eligibility criteria are clearly defined and understood by the staff and management administering the PRP.

Verification of Eligibility Criteria to issue Prevention Rebates

It is evident from MNP's analysis of 100 sample files and from stakeholder feedback that there is an appropriate process in place to review the eligibility criteria before rebates are processed and issued. These processes include:

- The Programs & Standards Specialist reviews and ensures that employers meet all the required eligibility criteria;
- For a rebate amount of more than \$5,000, the Portfolio Leaders verify that all the eligibility criteria are met and authorize the rebate;
- For the rebate amount of more than \$25,000 the Director of SWMB verifies that all the eligibility criteria are met and authorizes the rebate;
- For the rebate amount of more than \$100,000 the VP of SWMB verifies that all the eligibility criteria are met and authorizes the rebate;
- Navigator has capability and controls in place to ensure that employers meet the eligibility criteria checklist before the rebates are issued;

Table 15 summarizes our observations from auditing 100 sample files from the years 2018 to 2021.

Table 15: Summary of Sample Files That Meet Eligibility Criteria

Parameter	Total Count	Observations
Employers Audited	100	
Employers with rebate amount less than \$5000	41	<ul style="list-style-type: none"> • 100% of the employers that were issued rebates met the eligibility criteria

Parameter	Total Count	Observations
Employers with rebate amount between \$5,001 to \$25,000	30	<ul style="list-style-type: none"> 100% of the employers that were issued rebates met the eligibility criteria 100% of the employers with rebate amount between \$5,000 to \$25,000 were authorized by Portfolio Leaders
Employers with rebate amount between \$25,001 to \$100,000	24	<ul style="list-style-type: none"> 100% of the employers that were issued rebates met the eligibility criteria 100% of the employers with rebate amount between \$25,000 to \$100,000 were authorized by Portfolio Leaders and director of SWMB
Employers with the rebate amount over \$100,000	5	<ul style="list-style-type: none"> 100% of the employers that were issued rebates met the eligibility criteria 100% of the employers with rebate amount between \$25,000 to \$100,000 were authorized by Portfolio Leaders, director of SWMB, and VP of SWMB

Alignment of PRP Eligibility Criteria with Similar Programs in Other Jurisdictions

From reviewing similar programs in other jurisdictions, we conclude that the eligibility criteria for the Prevention Rebate Program administered by SWMB are in alignment with similar programs in other jurisdictions. Appendix D summarizes the observations from the jurisdiction research.

3.2.2 Did SWMB and/or the WCB have internal controls and structures in place to administer the PRP?

Prevention Rebate Program Policy 52.40 outlines the goals, eligibility criteria, process for rebate calculation, and process for reconsiderations and appeals. In addition to this, SWMB has prevention rebate standards and procedures to support the administration and operation of the Prevention Rebate Program.

Audit Findings – Controls

Policy and Standards and Procedures

There is a PRP Policy and SWMB Prevention Rebate Standards and Procedures in place that are documented and are available to SWMB staff, CPs, and employers. MNP found that PRP administration is consistent with the processes outlined in the prevention rebate policy and standards and procedures.

Alignment of PRP Goal with the WCB mandate

The goal of the PRP is in alignment with the WCB mandate to “promote safety and health in the workplace and to prevent and reduce the occurrence of workplace injury and illness.”

Internal Audit of Issuing PRP Rebates

From the review of documents provided by SWMB, it appears that there is no process in place to conduct an internal audit of prevention rebates issued to review the compliance of process with the PRP policies and procedures.

Alignment of PRP with Similar Programs in Other Jurisdictions

Based on jurisdictional research, MNP observed that other jurisdictions have programs with a similar goal: to reduce the risk of illness and injury by providing employers with a meaningful financial incentive to maintain safe and healthy workplaces. Appendix D provides the rebate programs, goals and financial incentives offered in other jurisdictions.

4.0 Conclusions

Based on the findings detailed in the section 3.0, MNP has drawn 24 discrete conclusions regarding the PRP that have subsequently been used to develop recommendations. The conclusions that follow have been organized by:

- Strength and successes
- Challenges/Opportunities for Improvement

4.1 Strengths and Successes

The following are strengths/successes of the Prevention Rebate Program.

Strengths / Successes

There are established processes and workflows in place to administer the PRP which are aligned with the requirements outlined in Policy 52.40: This is evident from reviewing the PRP Policy 52.40, interviewing staff and management involved in administering the program, and auditing 100 sample files. The administration of the PRP is consistent with the process outlined in the PRP Policy 52.40 and the SWMB Prevention Rebate Standards and Procedures.

The processes and workflows for the PRP are understood by staff and management administering the program: This is evident from the audit of 100 sample files and from the interviews with stakeholders involved in administering the program. It appears that staff and management clearly understand their roles and responsibilities, workflows, and handoffs in the process.

There is a documented operations guide to support the various activities related to administration of the PRP: This is evident from reviewing the documents and interviews with stakeholders involved in administering the program. The SAFE Work Certified Operations Guide provides the instructions on how to execute various processes and activities related to administration of the PRP and it is intended for Portfolio Leaders.

The PRP has processes in place to create and send levy letters to employers that are naturally aligned to the CP: This is evident from reviewing the documents and interviewing staff and management involved in administering the program. Levy letters are sent to employers annually and to new employers who are naturally aligned and are required to pay a fee equivalent to the levy to their CP.

The staffing complements and workloads are reasonable to administer the PRP program: This is evident from the interviews with stakeholders and the FTE analysis completed by MNP. There is one Programs & Standards Specialist, four Portfolio Leaders, one Director, and a VP that are directly involved in administering the program. The Programs & Standards Specialist spends a 0.6 FTE (62%) of total time in administering the rebates which includes receiving the list of eligible employers from CPs, uploading information into Navigator, reviewing the eligibility criteria, creating any required tasks, and processing the rebates. This individual is also responsible for creating levy letters annually for employers who are naturally

Strengths / Successes

aligned to their CP.

Three Portfolio Leaders combined spend 0.042 FTE to complete the authorization of rebates over \$5,000, and one Portfolio Leader is responsible for resolving issues as they arise. This equates to an average of approximately 20 hours per year per Portfolio Leader.

There is sufficient coverage for Portfolio Leaders to authorize PRP rebates in the event of vacation or the absence of another Portfolio Leader: This is evident from interviews and auditing the 100 sample files. Portfolio Leaders cover for each other in the event of vacation or the absence of another Portfolio Leader which resulted in the timely processing of rebates.

There is sufficient coverage for the Programs & Standards Specialist in the event of vacation or being absent for other reasons: The former PRP Programs & Standards Specialist provides backup when needed for the current PRP Specialist in the event of vacation or other absences, and there is another Specialist currently being trained on PRP to provide additional coverage if needed.

Program resources were found to be utilized in an efficient manner to administer the PRP: This is evident from interviews with stakeholders and auditing the 100 sample files. Program resources including staff, policies, standards and procedures, and technology are utilized in an efficient manner to administer PRP rebates in a timely manner.

The PRP has reliable technology in place to support the administration of the program: This is evident from interviews with stakeholders and auditing the 100 sample files. The functionality to check mark if an employer meets each of the eligibility criteria for the PRP based on available data in Navigator and Optimal appears to reduce the amount of manual work for the Programs & Standards Specialist. The ability of Navigator to log and store issues related to employers provides the ability to refer back to historical data when required. Navigator, Optimal, Compass, and SharePoint have the required functionality to administer the program, except for areas of improvement that are noted below.

The eligibility criteria are aligned with PRP Policy 52.40 and SWMB Prevention Rebate Standards and Procedures: This is evident from reviewing PRP policies, SWMB Prevention Rebate Standards and Procedures, interviewing stakeholders, and auditing the 100 sample files. The eligibility criteria are clearly defined in the PRP Policy 52.40 and PRP Standards and Procedures and it is understood by staff and management administering the PRP.

The process in place to review if an employer meets the eligibility criteria for receiving a PRP rebate appears to be reasonable and appropriate: This is evident from our audit of 100 sample files and interviews with stakeholders.

The goal of the PRP is in alignment with the WCB mandate: This is evident from reviewing the documents provided by SWMB. The goal of PRP is aligned with the WCB mandate to “promote safety and health in workplaces and to prevent and reduce the occurrences of workplace injury and disease.”

4.2 Challenges/Opportunities for Improvement

The following are challenges/opportunities for improvement for the Prevention Rebate Program.

Challenges/Opportunities for Improvement

Having documents, processes, and workflow diagrams for the PRP: From reviewing the documents provided by SWMB it appears that there is currently no formal documentation of processes and workflow diagrams for administering the PRP.

Developing an operations guide for the Programs & Standards Specialist: From reviewing the documents provided by SWMB it appears that there is no specific operations guide for activities completed by the Programs & Standards Specialist.

Revisit the layout of the SAFE Work Certified Operations Guide for Portfolio Leaders to be more aligned with how it is utilized: From reviewing the Operations Guide for Portfolio Leaders and interviewing stakeholders, it appears that the operating guide is lengthy and sometimes hard to follow. It was also communicated that there are only a few sections of the guide are frequently referred to when administering the program.

It also appears that some of the sections in the operating guide don't reflect the processes that are being followed to administer the program and are not relevant to Portfolio Leaders, such as creating levy letters.

The current process in place to create and send levy letters to naturally aligned employers is a manual and time-consuming activity: Based on stakeholder feedback, an audit of 100 sample files, and documentation provided by SWMB, it appears that the current process to create and send levy letters is a manual and time-consuming process. It requires coordinating with multiple stakeholders including employers, CPs, and the WCB assessment team to gather the required information to create the levy letters. The levy letters are created annually, and the process could take multiple days to weeks to complete the activity depending on the availability of information. From the stakeholder interviews, it was reported that there are 200 to 250 levy letters sent to employers every year.

There is currently no formal process in place to follow up with CPs and employers for outstanding information required to issue their PRP rebate: Based on auditing 100 sample files from 2018 to 2022 and feedback provided by stakeholders, it appears that there are two main reasons for delays in issuing the rebates within a month following the certification anniversary date.

- Delays in employers submitting the maintenance/recertification
- Delays in employers submitting payroll and total hours worked

It was also communicated that currently there is no process in place to follow up with employers who have not submitted their payroll and total hours worked for the rebates to be issued. The Navigator and Optimal systems do not have the functionality to automatically send reminder emails to employers for this information

Challenges/Opportunities for Improvement

The following limitations were identified related to technology that is used to administer the PRP:

- The Optimal system is not compatible with Microsoft Edge or Chrome web browsers;
- The Navigator system appears to act more like a database rather than a workflow tool;
- The Navigator system does not have an option to assign and send a reminder to a specific individual resulting in switching between Navigator and Optimal;
- Users must switch between Navigator and Optimal to review payment eligibility criteria; and
- The Navigator system does not have an option to track when an employer makes a levy fee payment to their CP.

There is currently no process for internal audit of PRP rebates issued to employers: From reviewing documentation it appears that there is no formal process to perform an internal audit or quality assurance of the processes, procedures, and rebates issued through the PRP.

5.0 Recommendations

MNP identified 6 recommendations for improving the administration of the PRP. Rationale, expected benefits, and key actions required have been identified to allow for implementation.

MNP has organized recommendations for improvement into two categories:

- Recommendations that could result in moderate immediate improvements to the PRP; and
- Large-scale alternatives that require more significant changes and potential investment.

5.1 Immediate Improvements to the PRP

The following 5 recommendations are intended to be immediately implementable to improve the administration of the PRP.

Recommendation #1: Create a formal process map, workflow diagram and documents to support the processes in place to administer the PRP. Update these documents to reflect changes made in the processes as they occur.

Supporting Rationale

- There is currently no formal process and workflow diagrams that identifies the process steps, activities, and hand-offs in administering the PRP.
- There is currently no formal document that identifies the roles and responsibilities of stakeholders that are involved in administering the PRP.
- There is currently no specific operations guide for activities completed by the Programs & Standards Specialist.
- The operating guide for Portfolio Leaders is lengthy and does not reflect the current process that is being followed to administer the PRP.
 - Some sections are also not relevant to Portfolio Leaders.

Expected Benefits

- Improved understanding of the process and workflows to administer the PRP.
- Improved understanding and visibility of the roles and responsibilities of staff and leaders involved in the administration of the PRP.
- Improved communication and transparency of the program among stakeholders.

Key Actions Required

- Consider engaging the Programs & Standards team to review and refine the process map developed by MNP (see Figure 4) that identifies the end-to-end processes and workflows to administer the PRP.
- Consider creating an operating guide for the Programs & Standards Specialist that documents the activities and tasks that are required to be completed by the Specialist.

Recommendation #1: Create a formal process map, workflow diagram and documents to support the processes in place to administer the PRP. Update these documents to reflect changes made in the processes as they occur.

- Review and update the operating guide for Portfolio Leaders to accurately reflect the processes that are currently being followed.
- Consider developing a checklist that identifies the list of checks that need to be verified before authorizing PRP rebates.

Recommendation #2: Create a document that identifies the common exceptions on the COR update list and document the steps for investigation.

Supporting Rationale

- Currently, 40 percent of the files on the COR update list are exceptions, which requires manual investigation.
- There is currently no documentation that provides instructions on how to investigate and resolve commonly occurring exceptions.

Expected Benefits

- Streamlined processes to investigate commonly occurring exceptions.
- Reduction in time spent on investigating commonly occurring exceptions.

Key Actions Required

- Develop a document that identifies the commonly occurring exceptions on the COR update list.
- Document the instructions on how to investigate commonly occurring exceptions on the COR update list.

Recommendation #3: Explore the feasibility of enhancing the Optimal system to automatically flag the naturally aligned employers who chose to become SAFE Work Certified and want to be eligible to receive the PRP rebate.

Supporting Rationale

- The current process to create and send levy letters is manual and time-consuming, which requires coordinating with multiple stakeholders including employers, CPs, and the WCB assessment team to gather the required information to create the levy letters.
- This activity is performed annually and could take multiple days to weeks to create and send levy letters to employers.

Expected Benefits

- Standardized and streamlined processes to collect a fee equivalent to the levy collected from

Recommendation #3: Explore the feasibility of enhancing the Optimal system to automatically flag the naturally aligned employers who chose to become SAFE Work Certified and want to be eligible to receive the PRP rebate.

naturally aligned employers.

- A reduction in the time and effort needed to create levy letters.
- Better investment of time in more value-added activities like providing customer service and improving the PRP program.

Key Actions Required

- Work with the WCB Information & Technology team and WCB assessment team to review the feasibility of enhancing the functionality of Optimal to flag the naturally aligned employers who chose to become SAFE Work Certified and want to receive the PRP rebate.
- Enhance the functionality of Optimal to automatically notify the employers that they are required to pay a fee to receive the PRP rebate.
- WCB to collect the fee and pay the fee equivalent levy to the associated CPs.
- Enhance the functionality of Optimal to automatically update Navigator when the fee is received by WCB from an employer.
- Enhance Navigator to have the capability to display when a levy is received by the WCB, and when the fee is paid to CPs.
- Update documentation with the new processes.
- Communicate the changes in process to all stakeholders that are involved in the administration of the PRP.

Recommendation #4: Define the process to receive outstanding information from employers to process their PRP rebates and communicate the updated process to all stakeholders.

Supporting Rationale

- From the analysis of 100 sample files, it is evident that 80% of the delays in processing rebates occurred due to:
 - Delays in employers submitting the maintenance/recertification.
 - Delays in employers submitting payroll and total hours worked.
- There is currently no process in place to follow up with employer to submit the outstanding payroll information and total hours worked to receive the PRP rebate.

Expected Benefits

- Improved program delivery.
- Improved transparency of the PRP.
- Improved customer service.
- Alignment with timelines for PRP rebate payment outlined in SWMB Prevention Rebate Standards

Recommendation #4: Define the process to receive outstanding information from employers to process their PRP rebates and communicate the updated process to all stakeholders.

and Procedures.

Key Actions Required

- Enhance the functionality of Navigator to send an automatic email notification to employers a month before the certification anniversary date to notify them to submit the maintenance/re-certification audit certificate.
- Enhance the functionality of Navigator and Optimal to automatically send an email notification to employers to notify them of the outstanding payroll and total hours worked data. Alternatively, communicate with CPs and emphasize the importance of follow ups with employers on outstanding information to process their PRP rebates.

Recommendation #5: Develop a process for conducting internal audits of the PRP rebates to ensure that the processes, procedures, and rebates issued are following PRP Policy 52.40.

Supporting Rationale

- There is no formal process to perform an internal audit or quality assurance of the processes, procedures, and rebates issued by the PRP.

Expected Benefits

- Improved program delivery.
- Improved transparency of the program.
- Compliance with PRP Policy 52.40.

Key Actions Required

- Develop a process to perform annual internal audits or quality assurance checks of the processes, procedures and rebates issued by the PRP.
 - Consideration should be given to auditing a sampling of 25 files each year.
 - The 25 files should be stratified by Certifying Partner in proportion to the files processed by each Certifying Partner in each year.
 - A minimum of 1 file should be reviewed per Certifying Partner each year.
- Document the findings and opportunities to improve the program.
- Implement the recommendations to refine the PRP.

5.2 Larger-Scale Opportunities for Improving the PRP

The recommendation below is intended to be a long-term solution to help improve the administration of the PRP.

Recommendation #6: Explore the feasibility of enhancing the functionality of Navigator to administer the PRP more efficiently.

Supporting Rationale

- Optimal is not compatible with Microsoft Edge or Chrome web browsers.
- Navigator appears to act more like a database rather than a workflow tool.
- Navigator does not have an option to assign and send a reminder to a specific individual resulting in the need to switch between Navigator and Optimal.
- A user must switch between Navigator and Optimal to review payment eligibility criteria.
- There are unnecessary steps in Navigator to certify and decertify an employer.

Expected Benefits

- Improved program delivery.
- Streamlined and automated processes.
- Reduction in non-value added and manual activities.

Key Actions Required

- Consider creating a project team that includes staff from the Programs & Standards team, Information & Technology team, and WCB assessment team to:
 - Conduct a review of the opportunities to enhance the functionality of Navigator to administer the PRP more efficiently.
 - Conduct a cost-benefit analysis to identify the opportunities that have high-value and require low to medium effort to implement.
 - Review the results with the leadership and management team that is responsible for oversight and administration of the PRP.
 - Create projects to implement system enhancements.
- Create and implement a change management plan for supporting system implementations.
- Communicate the updates to all stakeholders and train stakeholders on system changes.
- Track the benefits of the system implementations and ensure that expected benefits are realized.
- Maintain the system and complete annual reviews to ensure that the system remains up to date.

6.0 WCB Management Response to Recommendations

Recommendation #1: Create a formal process map, workflow diagram and documents to support the processes in place to administer the PRP. Update these documents to reflect changes made in the processes as they occur.

WCB Management Response

Management agrees with this recommendation. A formal process map, workflow diagram and supporting documents will be created before February 28, 2023.

Recommendation #2: Create a document that identifies the common exceptions on the COR update list and document the steps for investigation.

WCB Management Response

Management agrees with this recommendation. A document that identifies these common exceptions will be created by February 28, 2023.

Recommendation #3: Explore the feasibility of enhancing the Optimal system to automatically flag the naturally aligned employers who chose to become SAFE Work Certified and want to be eligible to receive the PRP rebate.

WCB Management Response

Management agrees with this recommendation. WCB will investigate the feasibility of this enhancement, and determine an approach by December 31, 2022, provided the work can be completed without undue cost or effort.

Recommendation #4: Define the process to receive outstanding information from employers to process their PRP rebates and communicate the updated process to all stakeholders.

WCB Management Response

Management agrees with this recommendation. This process will be defined and documented by February 28, 2023.

Recommendation #5: Develop a process for conducting internal audits of the PRP rebates to ensure that the processes, procedures, and rebates issued are following PRP Policy 52.40.

WCB Management Response

Management agrees with this recommendation. SAFE Work Manitoba, in consultation with Internal

Audit, will develop a process to perform annual internal audits or quality assurance checks of the processes, by June 30, 2023.

Recommendation #6: Explore the feasibility of enhancing the functionality of Navigator to administer the PRP more efficiently.

WCB Management Response

Management agrees with this recommendation. A review of potential enhancements to Navigator will be conducted and enhancement identified. This review will be completed by June 30, 2023 and incorporated into the IT work plan.

Appendix A – Interview Guide

1. From your perspective, what are the goals and objectives of the Prevention Rebate Program? To what extent have these goals and objectives been met?
2. What are the key activities and/or resources required for administering the Prevention Rebate Program? (Scope of the Audit)

Activities examples: Determining the eligibility, Issuing rebates, Processing transactions, Reporting on account statements, Appeal process, etc.,

Resources examples: staff from WCB, staff from SAFE work, technology, etc.,
3. Do you have process, Policy, or controls documentation that you think would be helpful for us to understand process/activities?
4. From your experience, what is working well with implementing the Prevention Rebate Program?
 - *Rebates issued in a timely manner*
 - *Well defined process and structure*
 - *Well defined and documented internal controls and compliance*
 - *Utilization of technology*
 - *Prevention rebate strategic outcomes, priorities, performance measures in alignment with WCB's organizational objectives*
 - *Other?*
5. Are there any inefficiencies or barriers to effectively administer the program?
 - *Rebates issued in a timely manner and to the eligible employers*
 - *Process and structure in place to determine eligibility and issue rebates*
 - *Internal controls in place to maintain compliance*
 - *Reliable Information System to administer the program*
 - *Prevention rebate strategic outcomes, priorities, performance measures in alignment with WCB's organizational objectives*
 - *Other?*
6. Is there currently any types of reporting available on how many employers are issued prevention rebate by industry, year, and \$ value of rebates issued, number of employers not receiving rebates, including reasons, etc.? If yes, what type of reporting? Can these be shared with MNP
7. How would you describe the Prevention Rebate Program performance measurement?
 - What types of activity data (e.g. number of files reviewed, processing time per file, accuracy/error rates of files processed/rebates issued, etc.) is tracked by SAFE Work Manitoba?

- Is this type of data available to inform the audit? How can this data be sourced?
8. **What are the major industries that are currently participate in the Prevention Rebate Program? What portion of files reviewed does each industry represent?**
- Construction
 - Manufacturing
 - Service – Sales and Service Safety Association
 - Transportation – Trucking
 - Agriculture
 - Other?
9. **From your experience, what are the common challenges or delays with reviewing files and your ability to process rebates?**
- Example: Receiving necessary data/information/forms from employers, other staff at SWMB/WCB receiving approvals to issue rebates etc.*
10. **What controls are on place to review approve the issuing of rebates?**
11. **Were there any changes made to (process, structure, technology used) Prevention Rebate Program since the time it was introduced in 2018? Please explain.**
12. **In your opinion, who are the key stakeholder groups that should be consulted in conducting the audit?**
- SWMB staff and managers
 - WCB finance staff approving payments
 - Other?
13. **Are there any practices in other Canadian jurisdictions that you feel merit consideration and additional research as part of this audit? Please explain?**
14. **Are there specific issues you believe should be considered by this audit?**
- a. Is there reliable information and data available to allow MNP to assess these issues?
 - b. Is there capacity within the system to provide the information and data required to complete the Prevention Rebate Program Audit?
15. **Is there anything else you think is important for us to know about in conducting the audit?**

Appendix B – List of 100 Files Included in Audit Sample

Year	Account Number	Account Name	Audit status
2018	1636406	21st Century Builders Inc.	Completed
2018	1550912	TruEnergy Source Inc.	Completed
2018	698795	Imperial Cabinet (1980) Co. Ltd.	Completed
2018	1640523	J-Con Civil Ltd.	Completed
2018	2104636	Denver Property Restoration Services Inc.	Completed
2018	1155944	Veert Landscaping Inc.	Completed
2018	710574	NDL Construction Ltd.	Completed
2018	1558295	Allied Roofing Inc.	Completed
2018	1075068	S & J Construction Ltd.	Completed
2018	1332279	Harschall Construction Ltd.	Completed
2018	1095934	J. C. Paving Ltd.	Completed
2018	1371475	Borland Construction Inc.	Completed
2018	1408400	Andre Plesier	Completed
2018	1097930	Shopost Ltd.	Completed
2018	1612340	QSI Finance Canada ULC	Completed
2018	1102557	North Main Trucking Ltd.	Completed
2018	581876	Jade Transport Ltd.	Completed
2018	1131580	Foremost Personnel Ltd.	Completed

Year	Account Number	Account Name	Audit status
2018	199141	Gardewine Group Limited Partnership	Completed
2018	1464916	5010829 Manitoba Ltd.	Completed
2018	462523	Accurate Dorwin Inc.	Completed
2018	625459	C.P. Loewen Enterprises Ltd.	Completed
2018	1188937	Parkland Tractor Ltd.	Completed
2018	1634575	Rocky Mountain Equipment LP	Completed
2018	1759190	Mazergroup Ltd.	Completed
2019	1706837	Callidus Construction Group Ltd.	Completed
2019	1247451	4587163 Manitoba Ltd.	Completed
2019	372110	Western Scrap Metals Inc.	Completed
2019	791673	Kornerstone Masonry (2007) Ltd.	Completed
2019	806877	Crane Steel Structures Ltd.	Completed
2019	936880	Transcona Roofing Ltd.	Completed
2019	932350	PCL Constructors Canada Inc.	Completed
2019	1216589	Reginald Fowler , Darcy Fowler	Completed
2019	1561380	5705372 Manitoba Ltd.	Completed
2019	1432855	Tri-Core Projects Ltd.	Completed
2019	70268	Nelson River Construction Inc.	Completed
2019	2550630	J. P. Excavators Ltd.	Completed
2019	1097930	Shopost Ltd.	Completed

Year	Account Number	Account Name	Audit status
2019	1316926	Ballingall Brothers Ltd.	Completed
2019	1086818	Lakehead Freightways Inc.	Completed
2019	500074	Transx Ltd.	Completed
2019	199141	Gardewine Group Limited Partnership	Completed
2019	1464916	5010829 Manitoba Ltd.	Completed
2019	1141902	Black Cat Wear Parts Ltd.	Completed
2019	391235	Amsted Canada Inc.	Completed
2019	611731	Boeing Canada Operations Ltd.	Completed
2019	1033059	2395488 Manitoba Ltd.	Completed
2019	1172865	Murray Auto Group Winnipeg Ltd. , Seville Enterprises Ltd.	Completed
2019	1759190	Mazergroup Ltd.	Completed
2019	1183656	Criti Care Inc.	Completed
2020	981886	Prego Builders Ltd.	Completed
2020	564625	Ames Tile & Stone Ltd.	Completed
2020	1697606	Trane Canada ULC	Completed
2020	1347178	Temple Metal Roofs Ltd.	Completed
2020	289744	Qualico Developments (Winnipeg) Ltd.	Completed
2020	713735	Grandeur Housing Ltd.	Completed
2020	936880	Transcona Roofing Ltd.	Completed
2020	932350	PCL Constructors Canada Inc.	Completed

Year	Account Number	Account Name	Audit status
2020	1075068	S & J Construction Ltd.	Completed
2020	1614940	Trek Geotechnical Inc.	Completed
2020	939025	Ben Wiebe Construction (1985) Ltd.	Completed
2020	783035	Uni-Jet Industrial Pipe Ltd.	Completed
2020	477240	Hugh Munro Construction Ltd.	Completed
2020	2550630	J. P. Excavators Ltd.	Completed
2020	1718626	Carnbro Limited	Completed
2020	1086818	Lakehead Freightways Inc.	Completed
2020	2468536	Big Freight Systems Inc.	Completed
2020	199141	Gardewine Group Limited Partnership	Completed
2020	1464916	5010829 Manitoba Ltd.	Completed
2020	813261	Morris Industries Ltd. In Bankruptcy	Completed
2020	391235	Amsted Canada Inc.	Completed
2020	611731	Boeing Canada Operations Ltd.	Completed
2020	1544709	Fountain Tire (Winnipeg Portage Avenue) Ltd.	Completed
2020	1110626	Murray Chev Olds Cadillac Brandon	Completed
2020	1183656	Criti Care Inc.	Completed
2021	1736578	3564437 Manitoba Ltd.	Completed
2021	2353068	Oak, Ash and Thorn Inc.	Completed
2021	544965	Kensington Homes Ltd.	Completed

Year	Account Number	Account Name	Audit status
2021	1709880	6524452 Manitoba Ltd.	Completed
2021	1432194	Horizon Builders Ltd.	Completed
2021	1273754	Len's Landscaping Ltd.	Completed
2021	1697606	Trane Canada ULC	Completed
2021	1132182	M. D. Steele Construction Ltd.	Completed
2021	713735	Grandeur Housing Ltd.	Completed
2021	669366	Black & McDonald Limited	Completed
2021	405449	Strilkiwski Contracting Ltd.	Completed
2021	1188838	Interock Trucking Inc.	Completed
2021	1094358	Superior Asphalt Paving Co. Ltd.	Completed
2021	1320803	DJN Services Ltd.	Completed
2021	550624	Maple Leaf Construction Ltd.	Completed
2021	1634187	Prairie Gold Transport Ltd.	Completed
2021	581876	Jade Transport Ltd.	Completed
2021	334086	Arnold Bros. Transport Ltd./ Les Freres Arnold Transport Ltee.	Completed
2021	199141	Gardewine Group Limited Partnership	Completed
2021	67132	Lactalis Canada Inc.	Completed
2021	484451	Standard Aero Limited/ Standaero Limitee	Completed
2021	619932	Kitchen Craft of Canada	Completed
2021	1320159	Tire Country Ltd.	Completed

Year	Account Number	Account Name	Audit status
2021	1759190	Mazergroup Ltd.	Completed
2021	1759190	Mazergroup Ltd.	Completed

Appendix C – PRP FTE Analysis

FTE Analysis for Programs & Standards Specialist

Description	Count
Total working days in a year	260
Statutory holidays	10
Vacation days	15
Sick days	6
Personal days	4
Other time off as applicable	10
Working hours in a day (minus coffee breaks and lunch)	6.5
Total working hours in a year (hours)	1,397.5
Count of total files in a year	
Average number of files administered per year	1,140
Files associated with CSAM and MHCA	1,026
Employer files associated with other CPs	114
Calculation of total FTEs to administer PRP files in a year	
Average number of files processed with no exceptions	730
Effort in hours to process a file with no exceptions	0.2
Total effort in hours to process files with no exceptions in a year	146
<i>Total FTEs to administer files with no exceptions in a year</i>	<i>0.1</i>
Average number of files processed that has exceptions	410
Effort in hours to process a file that has exceptions	0.75
Total effort in hours to process files that has exceptions in a year	307.8
<i>Total FTEs to administer files that has exceptions in a year</i>	<i>0.2</i>
Total FTEs to administer PRP files in a year	0.3
Calculation of total FTE to collect fee equivalent to levy from naturally aligned employers	
Average number of levy letters created in a year	250
Total effort in hours to create a levy letter	0.7
Total time taken in hours to create levy letters in a year	166.7
Total FTEs to create and send levy letters to employers	0.1

Description	Count
Total time taken in hours to follow up with CPs	1
Total effort in hours to follow up with CPs in a year	250
Total FTEs to follow up with CPs	0.2
Total FTEs spend in collecting levy from employers	0.3
Calculation of total FTE spent in administering files and levy letters	
Total FTEs spent in administering files and levy letters	0.6
Percentage of total time	62%

FTE Analysis for Portfolio Leaders

Description	Count
Total working days in a year	260
Statutory holidays	10
Vacation days	15
Sick days	6
Personal days	4
Other time offs as applicable	10
Working hours in a day	6.5
Total working hours in a year (hours)	1,397.5
Calculation of total FTE to authorize rebates over \$5,000	
Average number of files that require authorization (per year)	233
Average time taken to review and authorize a file (per file in hours)	0.25
Average time taken to review and authorize a file (per year in hours)	58.31
Total FTEs to complete authorization (distributed among three Portfolio Leaders)	0.042

Assumptions:

- Average number of files is obtained by taking average of all files processed from 2018 to 2021 by month;
- The time required to perform a task is captured from stakeholders through interviews, for calculation purpose the average of best and worst-case scenarios is used to arrive at the average value;
- The time that is used in calculations does not include waiting times, it is efforts to perform a task;

- To obtain files processed with no exceptions, it is assumed that 60 percent of files from CSAM and MHCA is processed with no issues and all files from other CPs are processed with no issues;
- To obtain files processed with exceptions, it is assumed that 40 percent of the files from CSAM and MHCA required manual processing.

Appendix D – Other Jurisdiction Comparative Analysis

Alignment of PRP Eligibility Criteria with Similar Programs in Other Jurisdictions

Jurisdiction	Program	Eligibility
Alberta	Partnerships in Injury Reduction (PIR)	<ul style="list-style-type: none"> Achieve or maintain an Alberta Certification of Recognition (COR) Improving performance – comparing current accident rate to historical performance Maintain industry leadership – Measures improvements in claims experience in comparison to the average for the same industry's rate group over the same period
Ontario	Ontario Safe Employers Rebate Program	<ul style="list-style-type: none"> Participate in Supporting Ontario's Safe Employers (SOSE) program and be recognized by Chief Prevention Officer (CPO) will qualify for a rebate for up to three consecutive years Are Schedule 1 business (Employers operate under the collective liability insurance principle) Paid premiums and any outstanding balances owed to the WSI Comply with the Workplace Safety and Insurance Act, 1997 (WSIA) and haven't been charged under the WSIA or the Criminal Code of Canada (CCC) in the last 24 months. Haven't experienced a work-related fatality (or are waiting on a WSIB decision regarding a fatality) from the time employer is recognized by the CPO under SOSE, and the time employer receives the WSIB rebate <p>Second and Third Year:</p> <ul style="list-style-type: none"> Maintain CPO recognition and meet the WSIB eligibility requirements outlined above Complete a culture survey each year that will help understand employee's feelings and knowledge of health and safety in the workplace. Show that a return-to-work (RTW) program is a lasting part of occupational health and safety

Jurisdiction	Program	Eligibility
	Health and Safety Excellence Program	<p>management system (OHSMS) and meets our requirements.</p> <ul style="list-style-type: none"> • Complete one to five health and safety topics in a 12-month cycle • Submit evidence of implementation to WSIB • Are Schedule 1 business (Employers operate under the collective liability insurance principle) • Compliance with the Workplace Safety and Insurance Act (WSIA) • No allowed traumatic fatalities from the date of action plan approval to the date the rebate is issued.
British Columbia	The Partners Program (Certificate of Recognition Program)	<ul style="list-style-type: none"> • Obtain and maintain a Certificate of Recognition (COR) • Implement an occupational health and safety management system (OHSMS) to the standard set by the board • Passes a certification audit as determined by the Board • Report payroll within the deadline provided by WCB • Haven't been charged or convicted by a Court of a violation of the Act and/or OHSR or received an administrative penalty
Nova Scotia	Practice Incentive Rebate Program	<ul style="list-style-type: none"> • Operate in either construction or trucking industries • Hold a valid WCB Safety Certified or a Construction Safety Nova Scotia (CSNS) certification of recognition (COR) • Must have good standing with the WCB • Have reported payroll and paid any outstanding money owing to the WCB • Must have no compensable fatalities during the eligibility period, or during the time prior to the rebate being issued
Yukon	CHOICES (<i>Choose- Health Workplaces – Ownership of Prevention & Return to Work – Injury Management – Consensus-Based Programs – Employers of Choice – Safety as Job 1</i>)	<ul style="list-style-type: none"> • Be COR program certified or have an equivalency or a temporary letter (e.g., COREL or TLC); or have obtained a minimum number of work-related occupational health and safety or return to work training hours for their workers in the previous year. • Employers must provide training to their

Jurisdiction	Program	Eligibility
		employees by an approved third party and training must result in a certificate, transcript or other proof of completion

Alignment of PRP with Similar Programs in Other Jurisdictions

Jurisdiction	Program	Goal	Financial Incentive
Alberta	Partnerships in Injury Reduction (PIR)	<ul style="list-style-type: none"> To build effective health and safety management systems This initiative is based on the concept that when employers and workers build effective health and safety systems, the human and financial cost of the workplace injuries and illness can be reduced 	<ul style="list-style-type: none"> Employers are eligible up to 20% of their industry-rated premiums
Ontario	Ontario Safe Employers Rebate Program	<ul style="list-style-type: none"> Promote workplace health and safety and help reduce work-related injuries and illness 	<ul style="list-style-type: none"> The amount of the rebate depends on a number of different factors like the amount paid in WSIB premiums in the previous year, claims experienced, and which year of the SOSE program employer is in.
	Health and Safety Excellence Program	<ul style="list-style-type: none"> Helps businesses create a healthier and safer workplace, which could result in lower premium rates, earning rebates and recognition 	<ul style="list-style-type: none"> The minimum a business can receive per completed topic is the lesser of \$1,000 or 100 percent of annual reported WSIB premiums, and the maximum per topic is \$50,000. Employers can complete up to five topics each year.
British Columbia	The Partners Program (Certificate of	<ul style="list-style-type: none"> Encourage employers to create an occupational health and safety 	<ul style="list-style-type: none"> Financial incentives are calculated using 10% of the employer's base

Jurisdiction	Program	Goal	Financial Incentive
	Recognition Program)	management system (OHSMS) that goes beyond the current legal requirement	assessment premiums for each classification unit included in the employer's COR. The minimum annual financial incentive is the lesser of \$1,000 or 75 percent of the premiums paid by the employer for the financial incentive year being calculated.
Nova Scotia	Practice Incentive Rebate Program	<ul style="list-style-type: none"> • 	<ul style="list-style-type: none"> • 5% Rebate for employers with premiums of \$10,000 and above • \$500 Rebate for employers with premiums between \$5,001 - \$9,999 • 10% Rebate for employers with premiums of \$5,000 or less
Yukon	CHOICES (<i>Choose-Health Workplaces – Ownership of Prevention & Return to Work – Injury Management – Consensus-Based Programs – Employers of Choice – Safety as Job 1</i>)	<ul style="list-style-type: none"> • CHOICES is designed to encourage training and practices that prevent work-related death and disability by preventing workplace injuries and facilitating maximum recovery through the return to work 	<ul style="list-style-type: none"> • A rebate of 10% will be calculated on premiums assessed in the previous year, subject to minimum and maximum amount • The minimum rebate amount in CHOICES is \$75.00 and the maximum amount is \$25,000.00.



Thank you.



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