

WHAT
RESEARCH
CAN DO



ANNUAL REPORT
2018/19

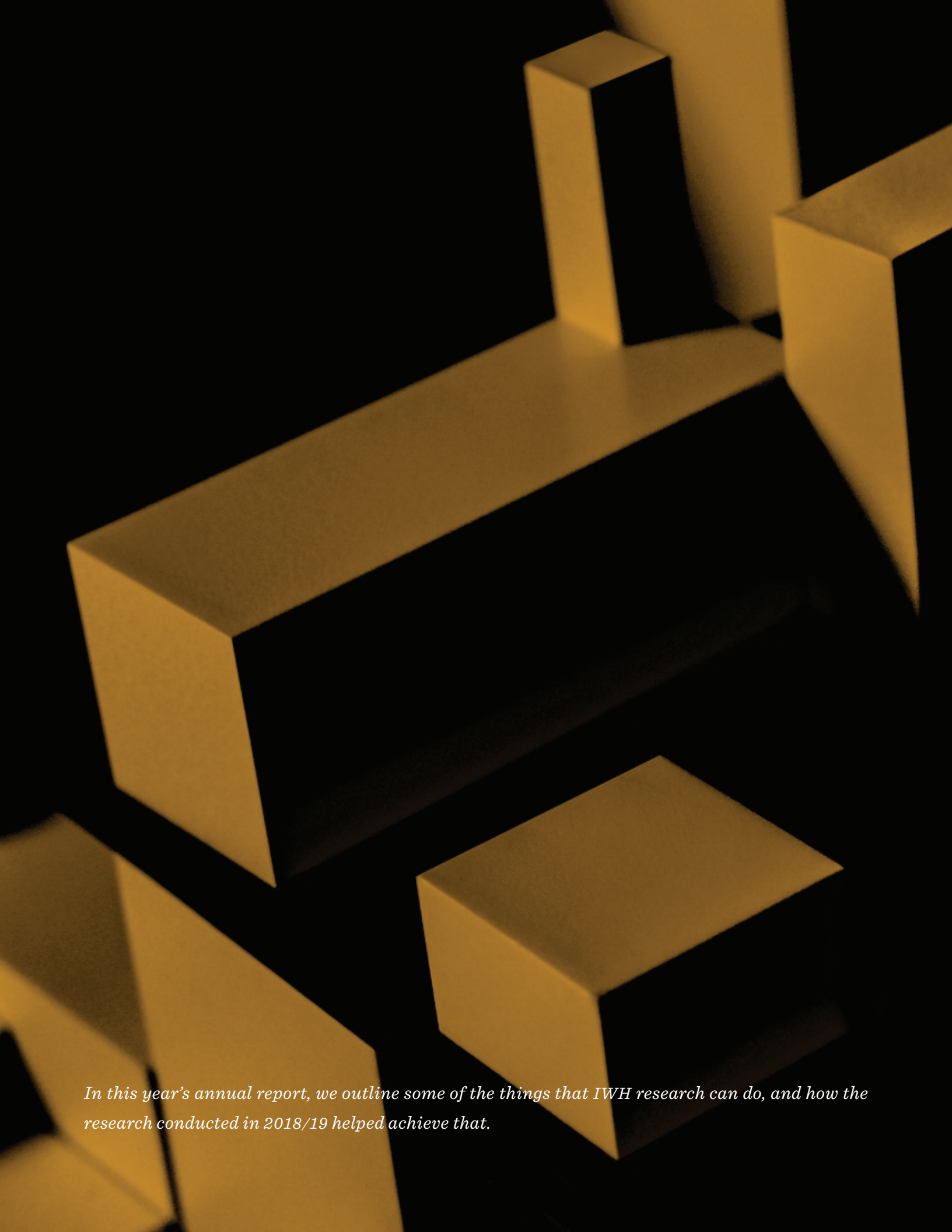


WE
BELIEVE
RESEARCH
SHOULD
DO
SOMETHING.

Like point to the injuries and illnesses emerging in today's working environments. Or find new solutions and best practices to prevent work injuries and disabilities. Or evaluate the effectiveness of system-level health, safety and disability prevention policies and programs.

OUR
BELIEF IN THE
POWER
OF RESEARCH
IS ROOTED
IN OUR
MISSION.

The mission of the Institute for Work & Health (IWH) is this: to promote, protect and improve the safety and health of working people by conducting actionable research that is of value to you—the employers, worker representatives, health and safety professionals and policy-makers who are also striving to ensure the health and well-being of workers in Ontario, across Canada and beyond.

The background of the page is a dark, almost black, space filled with several large, three-dimensional rectangular blocks. These blocks are rendered in a bright, metallic gold color. They are arranged in a way that creates a sense of depth and perspective, with some blocks appearing to be stacked or connected. The lighting is dramatic, highlighting the edges and surfaces of the blocks, while leaving deep shadows in the recesses between them. The overall effect is one of modern, architectural elegance.

In this year's annual report, we outline some of the things that IWH research can do, and how the research conducted in 2018/19 helped achieve that.



REVEAL

RESEARCH CAN REVEAL EMERGING ISSUES

The nature of work and society are constantly changing. As a result, so too are the health and safety risks facing workers. In 2018/19, IWH continued its long-standing history of conducting research that explores known and emerging injuries, diseases and inequities related to workplace and labour market conditions.

Several IWH studies focused on the psychosocial work environment and its effect on worker well-being. These were led by IWH Senior Scientist and Scientific Co-Director Dr. Peter Smith, working with early-career researchers and post-graduate students.

In one study, Smith and his team found that two psychosocial work dimensions were most consistently related to worker perceptions of workplace psychological health and safety: (1) quality of leadership and social support from supervisors, and (2) organization-wide trust and justice. “These findings suggest that organizational leadership, which is related to justice, trust and the ability to resolve problems, plays an important role in determining the psychological health and safety of a workplace,” says Smith.

In another study, Smith and his team found that job control, job security and social support—working conditions that fall under the umbrella of psychosocial factors—were linked not only with mental health disorders such as depression and anxiety, but also with positive mental well-being such as life satisfaction, personal growth, sense of purpose, social contribution and social integration. That is, as psychosocial work conditions deteriorated, the risk of mental disorders

among workers increased and, to an even greater extent, their likelihood of positive mental health decreased.

The implications of cannabis legalization on the workplace remained in the spotlight, and Associate Scientist Dr. Nancy Carnide continued to lead this portfolio of work. In one of her studies, more than 2,000 workers in 10 provinces completed a survey in June 2018, four months before the legalization of non-medical cannabis in October 2018. Approximately 30 per cent of survey respondents reported using cannabis in the past year.

Among this group of past-year users, 22 per cent reported using cannabis in the two hours before work, during work or during work breaks in the past year. About one in five past-year users believed use within two hours of doing hazardous work posed no risk or only a slight risk to themselves or others.

These and other survey findings will provide a point of comparison for Carnide and her team, who are surveying workers yearly about cannabis for the next three years. “Our aim is to understand how legalization is affecting workers’ cannabis use—and beliefs about use—at work,” says Carnide.

These beliefs may be important to occupational health and safety (OHS) programming. According to a systematic review carried out in 2018/19, co-led by Carnide and Scientist Dr. Andrea Furlan, limited evidence from higher quality studies suggests cannabis use may be associated with an increased risk of non-fatal workplace injuries.

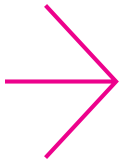
SOLUTIONS

“SECTOR-BASED BENCHMARKS ON OHS SPENDING ALLOW EMPLOYERS, ESPECIALLY THOSE IN HIGH-HAZARD SECTORS, TO COMPARE THEIR OWN EXPENDITURES WITH THOSE OF THEIR ECONOMIC PEERS AND COMPETITORS.”

DR. CAM MUSTARD
PRESIDENT AND SENIOR
SCIENTIST

Other Institute work in 2018/19 revealed how working conditions and societal trends are affecting women and men differently. The impact of long working hours was the subject of a study that linked Statistics Canada information about hours worked to administrative health records housed at ICES (formerly known as the Institute for Clinical Evaluative Sciences). The study, part of a larger research project led by Smith, found that women who worked overtime (i.e. more than 45 hours a week) were at 60 per cent greater risk of developing diabetes than woman who worked standard hours (35 to 40 hours a week). Interestingly, men who worked overtime were not at this same increased risk.

Women were also found to be more affected than men in a study Smith led on eldercare. This study found that women were much more likely than men to stop working, to work part-time or to take time off work during the week in order to care for an older relative. “Who is expected to do non-paid caring work remains very gendered,” says Smith, who holds a research chair in gender, work and health from the Canadian Institutes of Health Research.



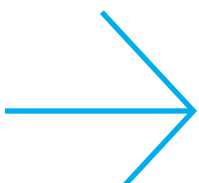
RESEARCH CAN OFFER SOLUTIONS

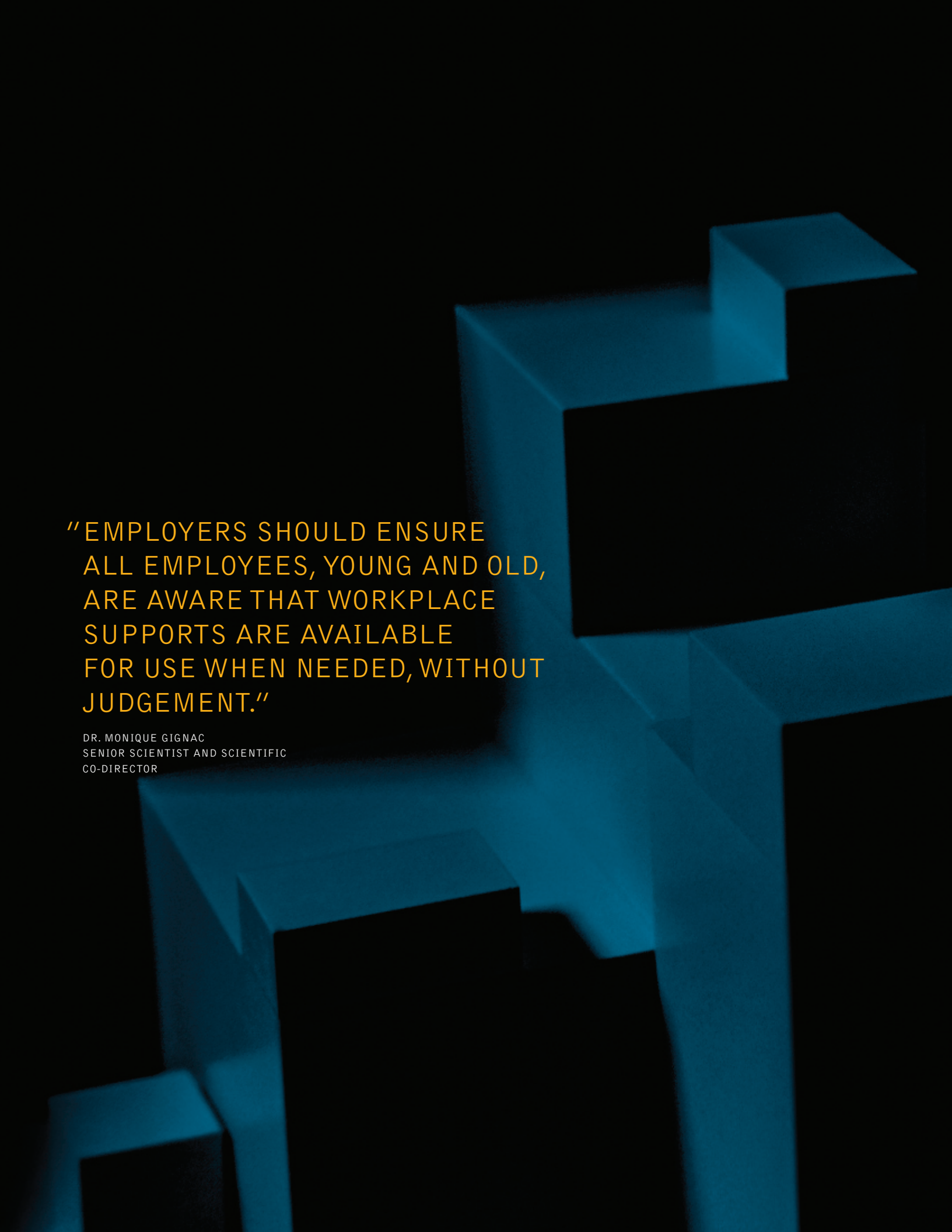
Ensuring people with injuries, disabilities and chronic conditions remain at and return to work remains a challenging human resource issue for employers and society at large. Evidence-informed solutions are needed, and Institute research in 2018/19 offered them.

IWH Senior Scientist and Scientific Co-Director Dr. Monique Gignac continued to lead a five-year project known as ACED, which stands for Accommodating and Communicating about Episodic Disabilities (www.aced.iwh.on.ca). The project has brought together researchers and community partners to develop evidence-based workplace tools, resources and training programs to support the sustained employment of people with intermittent, chronic health conditions.

The first tool to emerge from this project is called the Job Demands and Accommodation Planning Toolkit or J-DAPT. It is now being piloted by potential users: one version for workers with episodic disabilities, and another for supervisors, human resources practitioners, disability case managers, worker representatives and other parties who support people with disabilities in the workplace. The tool helps users understand if supports or changes may be needed at work and, if so, what would help those with episodic disabilities work comfortably, safely and productively.


In another study led by Gignac, researchers explored how older workers communicate their personal needs for accommodation at work. They found that older workers are reluctant to communicate their needs because they feel vulnerable as they age, knowing they can be replaced by younger workers “who



The background features a series of overlapping, three-dimensional rectangular blocks in various shades of blue and black, creating a complex, architectural-like structure. The lighting is dramatic, with some surfaces appearing bright blue while others are in deep shadow, giving a sense of depth and volume.

"EMPLOYERS SHOULD ENSURE
ALL EMPLOYEES, YOUNG AND OLD,
ARE AWARE THAT WORKPLACE
SUPPORTS ARE AVAILABLE
FOR USE WHEN NEEDED, WITHOUT
JUDGEMENT."

DR. MONIQUE GIGNAC
SENIOR SCIENTIST AND SCIENTIFIC
CO-DIRECTOR



"ORGANIZATIONAL LEADERSHIP, WHICH IS RELATED TO JUSTICE, TRUST AND THE ABILITY TO RESOLVE PROBLEMS, PLAYS AN IMPORTANT ROLE IN DETERMINING THE PSYCHOLOGICAL HEALTH AND SAFETY OF A WORKPLACE."

DR. PETER SMITH
SENIOR SCIENTIST AND SCIENTIFIC
CO-DIRECTOR

"OUR AIM IS TO UNDERSTAND HOW THE LEGALIZATION OF NON-MEDICAL CANNABIS IS AFFECTING WORKERS' CANNABIS USE—AND BELIEFS ABOUT USE—AT WORK."

DR. NANCY CARNIDE
ASSOCIATE SCIENTIST

“BUILDING SUPERVISORS’ CAPACITY IS AN IMPORTANT COMPONENT OF AN INJURY PREVENTION PLAN, ESPECIALLY IN WORKPLACES WHERE IT CAN BE DIFFICULT TO REDUCE HAZARDS.”

DR. BASAK YANAR
RESEARCH ASSOCIATE

cost less.” Gignac recommends that “employers ensure all employees, young and old, are aware that workplace accommodation and supports are available for use when needed, and that such use is supported without judgement.”

Thinking about the needs of younger people with disabilities, Scientist Dr. Arif Jetha led a systematic review to find out what programs or interventions are effective in helping young people with disabilities find work once they leave school. He learned that work placement programs, offered in tandem with a suite of tailored employment supports, are the answer. These tailored supports refer to vocational coaching, as needed, in areas such as working with others, self-monitoring behaviours, solving problems, asking for help, getting to and from work, and understanding workplace policies and procedures.

Jetha led another study involving young people with disabilities—in this case, those with rheumatic disease. In that study, the research team found young people with rheumatic conditions require the same types of accommodations as their middle- and older-aged peers. However, they faced more challenges accessing accommodations often because of difficulties communicating their needs and asking for support.

“Employers should ensure during onboarding that all employees, even young ones who they may assume have no health issues, are told about the supports available, emphasizing that they are encouraged to use them if needed to remain productive and healthy at work,” says Jetha.

A study looking at work disability communications within complex organizations, also led by Jetha, looked at return-to-work (RTW) processes in three large public service organizations in Ontario. Jetha and his team found that communication bottlenecks leading to avoidable days off work tended to concentrate within the activities of work disability case managers and front-line supervisors. “This underscores the need to target training programs to these two organizational job roles in order to improve communication and coordination among those central to work disability management,” says Jetha, who is doing similar work looking at RTW communications in British Columbia’s health-care sector.

A systematic review co-led by Director of Research Operations Emma Irvin and former Associate Scientist Dr. Kim Cullen looked at what system- and workplace-based interventions are effective in assisting workers with musculoskeletal, mental health and pain-related conditions recover and return to work after an absence. They and their team found that RTW plans that incorporate supports from three areas—service coordination, health-focused interventions and work modification practices—result in better RTW outcomes.

“Deciding which elements to include from each category in any given individual RTW plan should be guided by the injured or ill employee’s social, functional and personal circumstances, as well as specific jurisdictional and workplace-specific contextual factors,” says Irvin, who also heads up IWH’s Systematic Review Program.



BEST PRACTICES

RESEARCH CAN POINT TO BEST PRACTICES

Employers and worker representatives want to know their time and resources are going towards OHS initiatives that make a difference in protecting workers from injury and illness. And they want to know if they are keeping up with their peers when it comes to their prevention practices. IWH research in 2018/19 gave rise to both best practices and benchmarks with respect to workplace OHS programs.

In a new analysis of results collected in the development of an OHS vulnerability framework, Dr. Peter Smith and his team found that, even when workers experienced OHS vulnerability (i.e. exposed to work hazards without the protection of OHS policies, awareness and/or empowerment), the support of a supervisor who was committed to health and safety reduced their risk of injury. Supervisor support also reduced injury risk among workers who were not experiencing OHS vulnerability.

“Our findings suggest that building supervisors’ capacity is an important component of an injury prevention plan, especially in workplaces where it can be difficult to reduce hazards or implement organization-wide policies,” says Research Associate Dr. Basak Yanar, who worked with Smith on this project.

A study led by Scientist Dr. Dwayne Van Eerd evaluated the implementation of a participatory approach to reducing occupational hazards in the long-term care sector. This is an approach in which supervisors and workers jointly identify and address work-related hazards.


“We found a participatory approach is feasible in long-term care facilities,” says Van Eerd. “Those who took part reported

decreased hazards, reduced absenteeism and presenteeism, and the potential for improved quality of care. They also noted positive changes in culture, with improved communication among staff working together to reduce MSD hazards.”

IWH President and Senior Scientist Dr. Cam Mustard led a study that filled a surprising knowledge gap: how much Ontario employers spend to control or eliminate the causes of work-related injuries and illnesses. He and his team determined that the cross-sector average expenditure on OHS in 2017 was \$1,300 per worker per year. The average in the goods-producing sectors was three times higher, at \$2,420; in the service sectors it was lower, at \$850.

“The sector-based benchmarks allow employers, especially those in high-hazard sectors such as construction and mining, to compare their own expenditures with those of their economic peers and competitors,” says Mustard, who is now taking this study one step further. He is leading a study to estimate the financial benefits to employers of these OHS expenditures. “This return-on-investment information may be very persuasive in motivating employers to keep up with their peers in terms of OHS performance and expenditures.”

OHS benchmarks were also at the centre of a project led by Senior Scientist Dr. Ben Amick. Amick finished his work with the Construction Safety Association of Manitoba (CSAM), turning evidence-based OHS leading indicators developed by IWH into a digital OHS performance assessment and benchmarking tool. The result was the INDICATOR dashboard, which went live in April 2019.




"THE EFFECTS OF ONTARIO'S
MANDATORY WORKING-AT-
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GROUPS THAT MOST
NEEDED IT."

DR. LYNDA ROBSON
SCIENTIST

"WE FOUND A PARTICIPATORY APPROACH
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THOSE WHO TOOK PART REPORTED DECREASED
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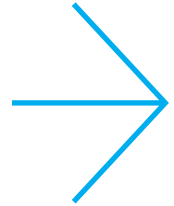
DR. DWAYNE VAN EERD
SCIENTIST



"THE DRAFT STRATEGY ENVISIONS
A CANADA WHERE PEOPLE
WITH AND WITHOUT DISABILITIES
HAVE THE SAME OPPORTUNITIES
AND CHOICES IN CAREERS,
JOBS AND WORK."

DR. EMILE TOMPA
SENIOR SCIENTIST

EVALUATE

RESEARCH CAN
EVALUATE EFFECTIVENESS

The dashboard allows building construction companies in Manitoba to benchmark their OHS performance against other companies in their geographical region, of the same size, or within the same construction sector. Companies can also compare how they are doing over time, or how different sites or departments compare within the company. “For CSAM, the value of the dashboard lies in being able to look at aggregate scores to determine where building construction companies are having the most problems and if the association has the right tools and resources to help companies address them,” says Amick.

Finally, previous research by Associate Scientist Dr. Avi Biswas looked at the leisure-time exercise levels among workers who had access to fitness-promoting facilities near their workplaces. Biswas is now taking this line of research further. He is exploring how much movement workers need to be healthy, looking at workers’ movement patterns at work and outside of work, and how these patterns are associated with health outcomes.

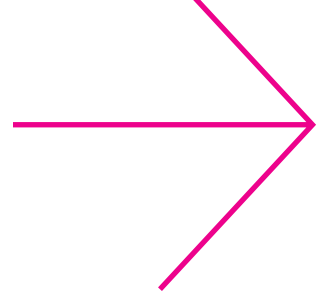
Policy-makers and regulators play a pivotal role in protecting the health of workers, and in ensuring they have fair access to employment and, when work is not possible or available, access to benefits. In 2018/19, IWH supported this role through projects that looked at the effectiveness of government initiatives and programs, as well as how to improve them.

Scientist Dr. Lynda Robson wrapped up a multi-pronged evaluation of Ontario’s mandatory working-at-heights training program, introduced by the province in 2015. She and her research team found that the training led to changes in safety practices among employers and workers in the province’s construction sector, as well as a reduction in workers’ compensation claims related to falls targeted by the training.

“We found that the effects of the intervention were greatest in the groups that most needed it—the smallest employers and the construction sectors with the highest rates of fall-related claims,” says Robson. “It seems that the regulated training program is moving the bar upwards in Ontario in terms of protecting construction workers from falls from heights.”

Senior Scientist Dr. Emile Tompa began a project in 2018 that is looking at the factors associated with earnings and employment outcomes among injured workers in Ontario, both positive and negative outcomes, in both the short and long terms. “The findings will help better target supports for Ontario workers’ compensation claimants,” says Tompa.





EFFECTIVENESS

“OUR FINDINGS UNDERSCORE THE NEED TO TARGET TRAINING TO WORK DISABILITY CASE MANAGERS AND FRONT-LINE SUPERVISORS IN ORDER TO IMPROVE COMMUNICATION AND COORDINATION.”

DR. ARIF JETHA, SCIENTIST



Another study, just getting underway this year, is also looking at long-term outcomes for injured workers in Ontario. Led by Dr. Cam Mustard, this study is looking at health and employment outcomes among injured workers who no longer have claims with the province’s workers’ compensation system. The study is comparing outcomes based on those whose claims were quickly resolved, took longer to resolve and took a long time to resolve. “We expect to find out if particular groups of injured workers are most at risk of poor health and employment outcomes, making the findings of particular interest to workers’ compensation administrators across Canada,” says Mustard.

WorkSafeBC, British Columbia’s workers’ compensation board, turned to IWH to conduct a systematic review on the association between osteoarthritis (OA) and work. It wanted to help the board’s medical advisors provide more coherent advice to claims staff on the work-relatedness of a claim involving OA. Co-led by Dr. Monique Gignac and Emma Irvin, the review found strong evidence of an association between kneeling, squatting and bending on the job and an increased risk of developing knee OA in both men and women, and strong or moderate evidence of an association between lifting or being exposed to vibration on the job and an increased risk of developing hip OA. It also found some associations that were not at clear cut.

“According to WorkSafeBC, their medical advisors find it helpful to have a science-based document to consult and take into consideration when dealing with a case, which is leading to more consistent decision-making,” says Gignac.

The Centre for Research on Work Disability Policy (CRWDP), a seven-year initiative co-led by Tompa and headquartered at IWH, continued its look at the future of work disability policy in Canada (www.crwdp.ca). Most notably, Tompa brought his research expertise to the Canadian Standards Association (CSA) committee that is drafting a national standard on Workplace Disability Prevention Management Systems.

As well, CRWDP was one of four organizations behind the release of a draft Disability and Work in Canada (DWC) National Strategy in the fall of 2018. “The draft strategy envisions a Canada where employment throughout the country is inclusive, and people with and without disabilities have the same opportunities and choices in careers, jobs and work,” says Tompa.

To achieve this vision, the strategy outlines proposed initiatives under four key pillars—disability-confident workplaces, comprehensive supports for people with disabilities, effective partnerships, and measurement and accountability. The draft underwent revisions in the fall of 2019 based on feedback gathered from across the country. The final version is being presented at the next DWC National Conference in Ottawa in December 2019.

2020

“WORLD CONGRESS 2020 WILL FOCUS NOT SO MUCH ON TAKING STOCK OF WHERE WE ARE NOW, BUT RATHER ON PAYING ATTENTION TO WHERE WE WILL BE IN THE FUTURE.”

DR. CAM MUSTARD
PRESIDENT AND SENIOR
SCIENTIST

RESEARCH CAN STRENGTHEN GLOBAL STANDARDS

From October 4 to 7, 2020, an estimated 4,000 health and safety policy-makers and professionals from more than 150 countries will be coming to Toronto, Canada for the XXII World Congress on Safety and Health at Work (www.safety2020canada.com). One of the organizations bringing these people together is the Institute for Work & Health.

IWH and the Canadian Centre for Occupational Health and Safety (CCOHS) are the national co-hosts of the congress, which is organized every three years by the International Social Security Association (ISSA) and the International Labour Organization (ILO). The 2020 event is themed “Prevention in the connected age: Global solutions to achieve safe and healthy work for all.”

The World Congress 2020 national organizing committee is headquartered at IWH, and 2018/19 saw a ramp up in activity at the Institute as the conference program, registration plans and promotional activities began to take shape.

The first program was released in March 2019, outlining three main topics for World Congress 2020:

- innovations in addressing longstanding safety and health challenges, such as traditional hazards in high-risk sectors and the greater risk of injury among new and young workers;
- implications of the changing world of work for workers, employers, policy-makers, regulators, researchers and OHS professionals; and
- advancing a culture of prevention to further the global movement that embraces the mindset that all work-related injuries and ill health are preventable.

Among those attending this global forum will be high-level government officials and decision-makers from the public and private sectors, labour leaders, CEOs, OHS professionals, academics and researchers in the OHS realm, and many others.

“World Congress participants are thought leaders,” says IWH’s Dr. Cam Mustard. “They come because they’re curious and motivated to think differently about the global challenges in protecting the health of workers. They come because they know they’ll find innovative ideas—offered in a stimulating and creative environment where people are invited to share their experiences.”

Given this mindset, “World Congress 2020 will focus not so much on taking stock of where we are now, but rather on paying attention to where we will be in the future,” adds Mustard. In addition to being forward-looking, Mustard says the congress will also showcase the value of joint labour-management collaboration to solve health and safety challenges.

In preparing for World Congress 2020, it will be all hands on deck at IWH. “We’re looking forward to it, because we know how important this event will be,” says Mustard. “As a research organization, we act as a neutral convenor, allowing people from diverse backgrounds and with diverse agendas to come together and share their best ideas to achieve our shared vision: safe and healthy work for all.”

PEOPLE

56

TOTAL STAFF
(47 FULL-TIME,
9 PART-TIME)

32

ADJUNCT
SCIENTISTS

05

PHD STUDENTS

01

POST-DOCTORAL
STUDENT

FUNDING
& PROJECTS

\$4,539,484

PROVINCE OF ONTARIO
FUNDING

\$2,883,501

RESEARCH GRANT
AND OTHER FUNDING

38

ACTIVE RESEARCH
PROJECTS
(15 COMPLETED,
23 ONGOING)

60

PAPERS PUBLISHED
OR IN PRESS

22

EXTERNAL GRANTS
AWARDED

STAKEHOLDER
ENGAGEMENT

63

PROJECT ADVISORY
COMMITTEE MEETINGS

10

FORMAL NETWORKS

227

FORMAL STAKEHOLDER
NETWORK MEMBERS

WEBSITE
& SUBSCRIBERS

915,165

UNIQUE WEBSITE PAGE
VIEWS DURING YEAR

703,509

UNIQUE WEBSITE USERS
DURING YEAR

17,609

UNIQUE DOCUMENT
DOWNLOADS
FROM WEBSITE DURING
YEAR

6,080

IWH NEWS SUBSCRIBERS
AT YEAR END

SOCIAL MEDIA
& MEDIA

3,492

TWITTER FOLLOWERS
AT YEAR END

2,562

LINKEDIN FOLLOWERS
AT YEAR END

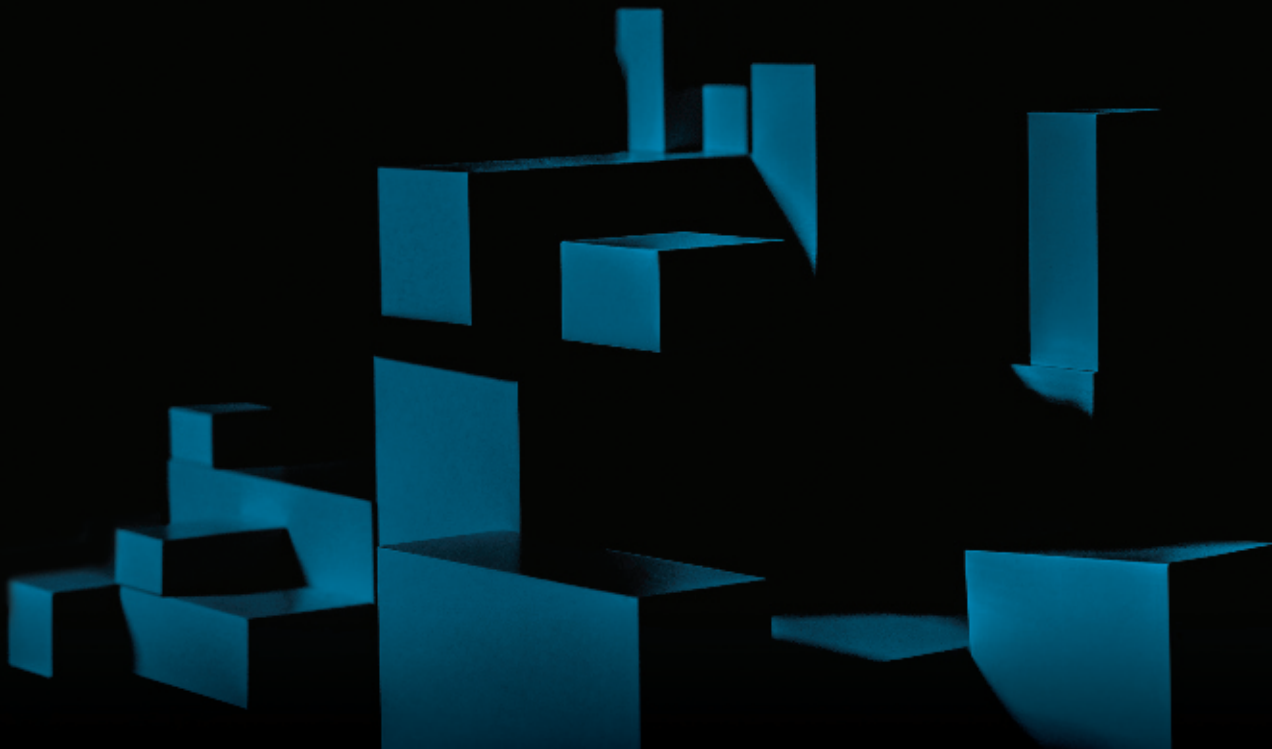
12,698

YOUTUBE VIDEO VIEWS
DURING YEAR

445

MEDIA MENTIONS
(ONLINE PRINT,
RADIO/TV) DURING
YEAR

WE CARE
ABOUT THE USE
OF OUR
RESEARCH
AND
THE IMPACT IT
WILL HAVE.





A MESSAGE FROM THE CHAIR AND THE PRESIDENT

Earlier this year, an early-career researcher who had just joined the Institute for Work & Health remarked how differently IWH thinks about research compared to the academic organization from which he had come.

“Everyone here really cares about what their research is going to do, who is going to use it, and what kind of impact it might have,” he said. “This is new to me. I’m really going to learn a lot.”

These were welcome words. It’s exactly what we want to hear from those we mentor to become the next generation of scientists in the field of work injury and disability prevention.

That’s because, at IWH, we believe research should do something, should make a difference. We do our best to ensure that every research project contributes in some way to achieving our mission: to promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.

In this annual report, we highlight the Institute research from our 2018/19 year (the year ending March 31, 2019) that demonstrates what research can do—from identifying problems to finding solutions.

Of course, the Institute’s research can only do something because of the excellent work of the people behind it. We thank the staff for their skill and knowledge in producing and sharing reliable, valid and trustworthy findings, and for their dedication to the IWH mission. Our success relies on their hard work and insistence on quality.

We also acknowledge the important oversight provided by the Institute’s Board of Directors. These senior business, labour and academic leaders offer expertise and guidance with respect to IWH’s financial, human resources and research operations.

Finally, we recognize and appreciate the core funding we receive from the Province of Ontario, which enables the Institute to conduct research that does, indeed, make a difference to employers, workers and policy-makers in Ontario and beyond.

Kevin Wilson
Chair, Board of Directors
Institute for Work & Health

Dr. Cameron Mustard
President and Senior Scientist
Institute for Work & Health

INDEPENDENT AUDITORS' REPORT

To the directors of the Institute for Work & Health

We have audited the financial statements of the Institute for Work & Health, which comprise the statement of financial position as at March 31, 2019, the statements of operations, changes in net assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Institute for Work & Health as at March 31, 2019, its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO).

Basis for opinion

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

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPPO), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the

circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Stern Cohen LLP

Chartered Professional Accountants
Chartered Accountants
Licensed Public Accountants

Toronto, Canada
September 5, 2019

STATEMENT OF OPERATIONS

For the year ended March 31,	2019 \$	2018 \$
Revenues		
Ontario Ministry of Labour	4,539,484	4,606,484
Grant revenue (Note 7a)	1,896,111	2,118,489
Other (Note 7b)	947,415	380,205
Investment income	39,975	33,709
	7,422,985	7,138,887
Expenses		
Salaries and benefits	5,473,561	5,568,652
Travel	90,465	83,528
Supplies and service	61,932	73,569
Occupancy costs	701,372	691,227
Equipment and maintenance	128,157	143,851
Publication and mailing	89,802	56,630
Voice and data communications	33,736	34,092
Staff training	38,960	19,267
Professional services	261,538	273,974
Other	49,780	50,395
World Congress 2020 (Note 7g)	331,500	168,980
Amortization of capital assets	43,729	55,337
	7,304,532	7,219,502
Excess (deficiency) of revenues over expenses for the year	118,453	(80,615)

See accompanying notes.

STATEMENT OF CHANGES
IN NET ASSETS

For the year ended March 31,	Invested in capital assets \$	Unrestricted \$	2019 \$	2018 \$
		(Note 7c)	Total \$	Total \$
Beginning of year, as previously stated	69,552	899,818	969,370	881,005
Correction to prior year financial statements (Note 7i)	—	(168,980)	(168,980)	—
Beginning of year, restated	69,552	730,838	800,390	881,005
Excess (deficiency) of revenues over expenses for the year	(43,729)	162,182	118,453	(80,615)
Investment in capital assets	31,106	(31,106)	—	—
End of year	56,929	861,914	918,843	800,390

See accompanying notes.

STATEMENT OF CASH FLOW

For the year ended March 31,	2019 \$	2018 \$
Operating activities		
Excess (deficiency) of revenues over expenses for the year	118,453	(80,615)
Item not involving cash: Amortization of capital assets	43,729	55,337
Working capital from (required by) operations	162,182	(25,278)
Net change in non-cash working capital balances related to operations:		
Accounts receivable	(126,921)	8,090
Prepaid expenses and deposits	34,792	(37,668)
Accounts payable	71,430	(79,917)
Deferred revenue	25,284	231,330
Cash from operations	166,767	96,557
Investing activities		
Purchase of capital assets	(31,106)	(44,716)
Disposal (purchase) of short-term investments, net	(47,844)	174,160
	(78,950)	129,444
Financing activities		
Loan payable – CCOHS	100,000	–
Loan payable – Foundation	(125,000)	175,000
	(25,000)	175,000
Change in cash during the year	62,817	401,001
Cash beginning of year	1,061,740	660,739
Cash end of year	1,124,557	1,061,740

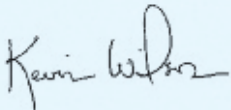
See accompanying notes.

STATEMENT OF FINANCIAL POSITION

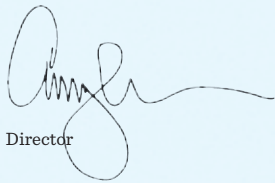
As at March 31,	2019 \$	2018 \$
Assets		
Current assets		
Cash	1,124,557	1,061,740
Short-term investments (Note 2)	2,018,290	1,970,446
Accounts receivable (Note 3)	401,319	274,398
Prepaid expenses and deposits	38,664	73,456
	3,582,830	3,380,040
Capital assets (Note 4)	56,929	69,552
	3,639,759	3,449,592
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	204,949	133,519
Deferred revenue (Note 5)	2,365,967	2,340,683
2020 World Congress loan (Note 6)	50,000	175,000
	2,620,916	2,649,202
2020 World Congress loan (Note 6)	100,000	—
	2,720,916	2,649,202
Net Assets		
Invested in capital assets	56,929	69,552
Unrestricted	861,914	730,838
	918,843	800,390
	3,639,759	3,449,592

Other information (Note 7)
See accompanying notes.

Approved on behalf of the Board:



Director



Director

NOTES TO FINANCIAL STATEMENTS

The Institute for Work & Health was incorporated without share capital on December 20, 1989 as a not-for-profit organization.

The Institute is an independent, not-for-profit research organization with a mission to promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.

The Institute is predominantly funded by the Ontario Ministry of Labour (MOL) up to the Institute's approved MOL budget. Other revenues are generated through research activities and certain interest earned.

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations and include the following significant accounting policies:

(a) Revenue recognition

The Institute follows the deferral method of accounting for contributions. Restricted contributions, which are contributions subject to externally imposed criteria that specify the purpose for which the contributions can be used, are recognized as revenue in the year in which related expenses are incurred. Unrestricted contributions, which include contributions from the MOL, are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Revenue in excess of expenditures from fee-for-service contracts is recognized at the completion of the contract.

Investment income from interest is recognized on an accrual basis, and changes in fair value of investments are recognized in excess of revenue over expenses.

(b) Capital assets

Capital assets are stated at cost. Amortization is recorded at rates calculated to charge the cost of the assets to operations over their estimated useful lives. Maintenance and repairs are charged to operations as incurred. Gains and losses on disposals are calculated on the remaining net book value at the time of disposal and included in income.

Amortization is charged to operations on a straight-line basis over the following periods:

Furniture and fixtures – 5 years
Computer equipment – 3 years
Leaseholds – term of the lease

The Institute has a policy to derecognize capital assets when fully amortized.

(c) Short-term investments

Short-term investments are recorded at fair value. These investments are classified as short term because they are highly liquid and available for sale prior to maturity date.

(d) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires the Institute to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue and expenditures during the year. Actual results could differ from these estimates.

(e) Financial instruments

The Institute initially measures its financial assets and liabilities at fair value. The Institute subsequently measures all its financial assets and financial liabilities at amortized cost, except for investments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash and accounts receivable.

2. SHORT-TERM INVESTMENTS

	2019 \$	2018 \$
Guaranteed investment certificates	1,806,944	1,702,728
Money market mutual fund	211,346	267,718
	2,018,290	1,970,446

The guaranteed investment certificates earn an average interest of 2.12% and mature at various dates between April 2019 and October 2023.

3. ACCOUNTS RECEIVABLE

	2019 \$	2018 \$
Foundation for Research and Education in Work and Health Studies	77,473	(23,497)
Projects and other	284,982	268,529
HST rebate	38,864	29,366
	401,319	274,398

4. CAPITAL ASSETS

	Cost \$	Accumulated amortization \$	Net 2019 \$	Net 2018 \$
Furniture and fixtures	—	—	—	1,436
Computer equipment	178,785	122,460	56,325	65,702
Leaseholds	9,051	8,447	604	2,414
	187,836	130,907	56,929	69,552

5. DEFERRED REVENUE

The Institute records restricted contributions as deferred revenue until they are expended for the purpose of the contribution.

	2019 \$	2018 \$
Opening balance – deferred revenue	2,340,683	2,109,353
Less: revenue recognized	(1,896,111)	(2,118,489)
Less: non-grant revenue recognized	(51,525)	(32,343)
Add: current year funding received	1,972,920	2,382,162
Ending balance – deferred revenue	2,365,967	2,340,683

The details of the deferred revenue balance are as follows:

	2019 \$	2018 \$
Cancer Care Ontario	46,549	80,216
Canadian Institutes of Health Research	1,107,427	1,247,654
European Agency for Safety & Health at Work	71,993	23,423
Immigration, Refugees and Citizenship Canada	36,166	—
Max Bell	—	12,560
Ministry of Labour – Supplemental	—	151,614

Ministry of Labour – Research Opportunity Program	241,606	356,787
Ontario Human Capital Research and Innovation Fund	52,563	37,085
OHS Futures Alberta	68,416	–
Workers Compensation Board – Manitoba	18,922	50,489
Workplace NL	46,029	–
Workplace Safety & Insurance Board – Research Advisory Committee	166,607	51,953
WorkSafeBC	291,331	100,453
Other	218,358	228,449
	2,365,967	2,340,683

6. 2020 WORLD CONGRESS LOANS

	2019 \$	2018 \$
Canadian Centre for Occupational Health and Safety loan, payable in full following completion and reconciliation of World Congress finances in October 2020, non-interest bearing, unsecured	100,000	–
Foundation for Research and Education in Work and Health loan, due on demand, non-interest bearing, unsecured	50,000	175,000
	150,000	175,000
Less: current portion	50,000	175,000
	100,000	–

7. OTHER INFORMATION

(a) Grant revenue

	2019 \$	2018 \$
Canadian Arthritis Society	36,647	–
Cancer Care Ontario	33,667	25,819
Canadian Institutes of Health Research	787,535	614,608
European Agency for Safety & Health at Work	–	–
Immigration, Refugees and Citizenship Canada	67,330	–
Max Bell	12,560	24,578
Ministry of Labour – Supplemental	251,614	343,526
Ministry of Labour – Research Opportunity Program	195,139	720,045
Mustard Foundation	–	60,131
OHS Futures Alberta	79,447	–
Ontario Human Capital Research and Innovation Fund	34,463	11,931
Workers Compensation Board – Manitoba	107,567	80,208
Workplace Safety & Insurance Board – Research Advisory Committee	102,162	12,013
WorkSafeBC	66,081	136,407
Workplace NL	79,467	–
Other	42,432	89,223
	1,896,111	2,118,489

(b) Other revenues

	2019 \$	2018 \$
DASH instrument	35,511	12,657
Leasehold improvement payout	97,491	–

Other	5,164	2,261
Project recoveries	335,253	273,774
Salary secondment	148,001	91,513
World Congress 2020 grant (Note 7g)	325,995	–
	947,415	380,205

(c) Unrestricted net assets

Unrestricted net assets are not subject to any conditions which require that they be maintained permanently as endowments or otherwise restrict their use. Subsequent to the March 31 year-end, the Board of Directors designated an amount not to exceed \$400,000 to be reserved for and available for anticipated relocation costs.

	2019 \$	2018 \$
Total assets	3,639,759	3,449,592
Invested in capital assets	(56,929)	(69,552)
	3,582,830	3,380,040
Liabilities	(2,720,916)	(2,649,202)
Unrestricted net assets	861,914	730,838

(d) Pension

For those employees of the Institute who are members of the Healthcare of Ontario Pension Plan, a multi-employer defined benefit pension plan, the Institute made \$378,482 of contributions to the plan during the year (2018 – \$371,319).

(e) Commitments

The Institute is committed under a lease for premises which terminates March 31, 2020, with annual rents, exclusive of operating costs, of \$302,000.

(f) Financial instruments

It is management's opinion that the Institute is not exposed to significant interest rate, currency, market or credit risks arising from its financial instruments.

(g) 2020 World Congress on Safety and Health at Work

The 2020 World Congress will be held in the fall of 2020. Revenues and expenses incurred as of March 31, 2019 are summarized as follows:

	2019 \$	2018 \$	Total \$
Revenues	325,995	–	325,995
Less: expenses	331,500	168,980	500,480
	(5,505)	(168,980)	(174,485)

(h) Comparative figures

The fiscal 2018 figures have been reclassified where necessary to conform to the presentation adopted in the current year.

(i) Correction to prior year financial statements

The Institute for Work & Health is the official co-host of the 2020 World Congress and all revenues and expenses associated with the Congress belong to the Institute. In the prior year, this was not accurately reported as the expenses were recorded in the Foundation for Research and Education in Work and Health Studies. This resulted in 2018 total excess of revenue over expenses for the year being overstated by \$168,980. Fiscal 2018 ending net assets and 2019 opening net assets were overstated by \$168,980. The fiscal 2018 comparative figures have been amended where necessary to conform with this correction.

GOVERNANCE

AS AT MARCH 31, 2019

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Former Assistant Deputy
Minister
Policy, Program and Dispute
Resolution Services
Ontario Ministry of Labour

Directors

Melissa Barton
Former Director
Organizational Development
and Occupational Health,
Safety and Wellness
Sinai Health System

Andréane Chénier
National Representative
Health and Safety
Canadian Union of Public
Employees

Mark Dreschel
Senior Vice-President
Organizational Excellence
Bird Construction

Lewis Gottheil
Former Director
Legal Department
Unifor

Kelly Jennings
Jennings Health Care
Consulting

Melody Kratsios
Senior Program Manager
AECOM

Louise Lemieux-Charles
Professor Emeritus
Institute of Health Policy,
Management and Evaluation
University of Toronto

Cameron Mustard
President and Senior Scientist
Institute for Work & Health

Norman Rees
Former Chief Financial Officer
Public Health Ontario

Emily Spieler
Edwin Hadley Professor of Law
Northeastern University (Boston)

Michael Wolfson
Adjunct Professor
Epidemiology and Law
University of Ottawa

Scientific Advisory
Committee

Chair

Emily Spieler
Edwin Hadley Professor of Law
Northeastern University
U.S.A.

Committee Members

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Ute Bültmann
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Department of Health
Sciences, Community and
Occupational Medicine
University of Groningen
Netherlands

Jack Dennerlein
Professor
Bouvé College of Health Sciences
Northeastern University
U.S.A.

Walter Eichendorf
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Insurance (DGUV)
Germany

John Frank
Former Director
Scottish Collaboration
for Public Health Research
and Policy
United Kingdom

Laura Punnett
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Centre for the Promotion
of Health in the New England
Workplace
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U.S.A.

Knowledge Transfer & Exchange
Advisory Committee

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Ann Morgan
President and Disability
Prevention Specialist
MSVI

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Workplace Safety & Prevention
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Academic Affairs and
Simulation Lead
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Rhoda Reardon
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Research and Evaluation
College of Physicians and
Surgeons of Ontario

Randy Robinson
Former Supervisor
Communications and Campaigns
Ontario Public Service
Employees Union

Cheryl Tucker
Chief Executive Officer
Association of Workers'
Compensation Boards of Canada

Tom Zach
Director
Communications and
Marketing Branch
Ontario Ministry of Labour

ABOUT THE INSTITUTE

The Institute for Work & Health (IWH) is an independent, not-for-profit research organization. Our mission is to promote, protect and improve the safety and health of working people by conducting actionable research that is valued by employers, workers and policy-makers.

What we do

Since 1990, we have been providing research results and producing evidence-based products to inform those involved in preventing, treating and managing work-related injury and illness. We also train and mentor the next generation of work and health researchers.

How we share our knowledge

Along with research, knowledge transfer and exchange is a core business of the Institute. IWH commits significant resources to put research findings into the hands of our key audiences. We achieve this through an exchange of information and ongoing dialogue with our audiences. This approach ensures that research information is both relevant and applicable to their decision-making.

How we are funded

Our primary funder is the Province of Ontario. Our scientists also receive external peer-reviewed grant funding from major granting agencies.

Our community ties

The Institute has formal affiliations with four universities: McMaster University, University of Toronto, University of Waterloo and York University. Because of our association with the university community and our access to key data sources, IWH has become a respected advanced training centre. We routinely host international scientists. In addition, graduate students and fellows from Canada and abroad are also associated with IWH. They receive guidance and mentoring from scientific staff, and participate in projects, which gives them first-hand experience and vital connections to the work and health research community.



**Institute
for Work &
Health**

Research Excellence
Advancing Employee
Health

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