

Annual Report 2019/20

disruption

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2019/20 was moving along like most others at the Institute for Work & Health (IWH): research was being conducted, journal articles published, lay findings shared...

Then, with three weeks left in the fiscal year—disruption.

It was unprecedented.


And profound.





**NON-ESSENTIAL
BUSINESSES
WERE
SHUT DOWN.
PEOPLE
LOST THEIR
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OTHERS WERE
SENT HOME
TO WORK—
ISOLATED,
OR WITH
KIDS, OR IN
UNCOMFORTABLE
WORK
SET-UPS.**

shut



On March 11, 2020, the World Health Organization (WHO) declared the global outbreak of COVID-19 a pandemic.

A week later, almost overnight, our staff went from working in a downtown Toronto office to working from home.

More remarkably, the very thing we study—the intersection between work and health—changed dramatically.

Within weeks in Ontario, as was the case in most of Canada, non-essential businesses were shut down. People lost their jobs; others were sent home to work—perhaps alone and isolated, perhaps with kids at home demanding their attention, perhaps struggling with new technology and uncomfortable work set-ups.

down



**WORKERS
IN ESSENTIAL
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KEPT GOING.
DESPITE
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ESSENTIAL



Workers in essential services—in hospitals, long-term care, transportation, agriculture, food production, cleaning services, grocery stores—kept going. Despite protective measures, their work meant risk of infection, sickness and even death.

In this annual report, we look at how IWH pivoted to address this disruption—and the new work and health reality—by working with collaborators to conduct new research related to COVID-19 and by adapting research in progress to include a COVID-19 lens, all done using reliable methods and the peer-review process, despite the frenzied search for quick answers.

Essential



**Pursuing new COVID-19
research**

**“It seems
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Dr. Peter Smith, Senior Scientist
and Scientific Co-Director

“Physical distancing and other protective health behaviours have not been taken up equally across social and economic groups in Canada. Our findings indicate that workplace policies and practices have been key factors contributing to those inequities.”

Dr. Faraz Vahid Shahidi, Mustard Post-Doctoral Fellow

In the immediate months after the WHO’s declaration of the pandemic, the Institute took part in new COVID-19 research through relationships with long-standing collaborators.

Mental health and worker needs for COVID-19 protection

IWH Senior Scientist and Scientific Co-Director Dr. Peter Smith provided analytic expertise to Occupational Hygienist John Oudyk of the Occupational Health Clinics for Ontario Workers (OHCOW), who headed two surveys of workers on their pandemic experiences. Smith and Oudyk had previously partnered on research related to psychosocial work conditions.

The new COVID-19 project was based on surveys conducted by OHCOW from April to June 2020: one for health-care workers and another for workers outside the health-care sector. The surveys asked workers about their need for, and access to, a range of personal protective equipment (PPE) and COVID-19 infection control policies and practices in their workplaces. The surveys also asked about symptoms linked to the likelihood of anxiety and depression.

Based on responses from almost 6,000 health-care workers and 3,300 non-health-care workers across Canada, the study found greater levels of anxiety and depression symptoms among both health-care and non-health-care workers who indicated their needs for PPE and infection control procedures at their worksites were not met.

For example, among health-care workers who indicated that none of their PPE needs were met, 60 per cent reported symptoms of anxiety and 56 per cent symptoms of depression. On the other hand, health-care workers who indicated all of their PPE needs were met were considerably less likely to report symptoms of anxiety and depression (43 and 38 per cent, respectively).

“It seems apparent that, if PPE and infection control policies and practices are adequate, then the mental health burden among workers is lower,” says Smith.

Social determinants and social impacts of pandemic in Canada

In another study that got underway in the early days of the pandemic, IWH Mustard Post-Doctoral Fellow Dr. Faraz Vahid Shahidi is supporting his associates—Dr. Arjumand Siddiqi, Dr. Alexandra Blair and Abtin Parnia at the University of Toronto’s Dalla Lana School of Public Health—to examine the social determinants and social impacts of the pandemic in Canada. Building on the team’s earlier work examining social inequalities in health, this new project is seeking to understand how factors such as income, occupation, race and immigrant status have influenced the uptake of protective health measures and shaped labour market outcomes in the wake of the pandemic.

“Physical distancing and other protective health behaviours have not been taken up equally across social and economic groups in Canada,” says Shahidi. “Our findings indicate that workplace policies and practices have been key factors contributing to those inequities.”



**Incorporating COVID into
existing studies**

**“We need to
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Dr. Monique Gignac, Senior Scientist
and Scientific Co-Director

“The pandemic arrived as we were conducting interviews with young people with disabilities about their perceptions of the future of work. We decided to conduct additional interviews to capture emerging themes related to COVID-19.”

Dr. Arif Jetha, Scientist

Funding for COVID-19 research was not yet flowing in the early days of the pandemic. So IWH scientists took a close look at their current 2019 projects to see how they might incorporate a COVID-19 lens. They didn't change their research questions. They found ways to find out how the pandemic might give rise to different answers.

Communication of accommodation needs

In a study exploring how Canadian workers decide whether or not to communicate their job accommodation needs, IWH Senior Scientist and Scientific Co-Director Dr. Monique Gignac incorporated questions to learn if workers' pandemic experiences factored into their decision-making. The study of 3,000 workers aged 18-75, with and without disabilities, asks how concerned they are about keeping their job during COVID, the impact of COVID on their health, and how supportive their employer has been during the pandemic.

“Understanding the work contexts of people with disabilities is critical to understanding how they are being affected by COVID-19,” says Gignac. “For example, we need to understand how precarious versus supportive work environments affect the ability of workers to successfully negotiate accommodations during the pandemic.”

Work experiences of young people with arthritis

IWH Scientist Dr. Arif Jetha is examining the work experiences of young people with rheumatic conditions. He and his research team had already surveyed a group of millennials twice over the two years before the pandemic hit. Since the pandemic, these millennials were approached again to ask about the impact of COVID-19.

“We wanted to learn if they were working in jobs where they would be more likely to be affected by COVID-19, and about their perceptions of COVID-19's risk to their health, the organizational support offered to them during the pandemic, and the impact of COVID-19 on the availability, need and use of accommodations,” says Jetha.

Early findings indicate sizable job loss among the group. After the pandemic, 69 per cent were employed, compared to 85 per cent before the pandemic—and those who reported less job security prior to the pandemic were more likely to lose their jobs following lockdown orders. Early findings also indicate notable health effects: 75 per cent reported that the pandemic affected their overall health, and 58 per cent said the pandemic interrupted their access to treatment.

Future of work for young people with disabilities

A new 2019 research project, also led by Jetha, is examining the signals of change that will characterize the future of work for people living with disabilities. Aimed at helping to “future-proof” young people with disabilities, the project was already looking at disruptive events that tend to affect vulnerable people the most, such as the growth of artificial intelligence, digitization, job automation and other technologies affecting the nature of work.

“The pandemic arrived as we were conducting interviews with young people with disabilities about their perceptions of the future of work,” says Jetha. “We decided to conduct additional interviews to capture emerging themes related to COVID-19, such as worry about job losses and work accommodation.”

Return to work in policing

A project looking at return to work (RTW) in policing, led by Scientist Dr. Dwayne Van Eerd, is also adding COVID-19 questions. The project is gathering the best evidence from research, as well as from organizational and professional practice, on effective approaches to returning injured police officers to work. “Our intent in asking questions about COVID-19 is two-fold,” says Van Eerd. “The first is to acknowledge the ‘elephant in the room’—that we are collecting our data during a pandemic. The second is to understand if RTW practices and policies are being disrupted or adapted as a result of the pandemic.”

“We are in a unique position to compare cannabis use patterns before and after the pandemic among Canadian workers in order to evaluate potential changes in use, as well as the role of employment disruptions in use patterns.”

Dr. Nancy Carnide, Associate Scientist

Workers’ use of, and perceptions about, cannabis at work

Associate Scientist Dr. Nancy Carnide is leading a multi-year project looking at Canadian workers’ use of, and perceptions about, cannabis at work. In 2019, she wrapped up her first survey of Canadian workers since the legalization of non-medical cannabis, allowing her to compare pre- and post-legalization findings. She found the prevalence of cannabis use just before or at work had not changed since legalization—about one in 12 workers.

Carnide has now added questions to the 2020 survey to assess whether the COVID-19 pandemic has influenced workers’ use of cannabis, including use at work. The new questions are aimed at better understanding changes in employment and the reasons for change, remote work arrangements, work-life interference, and COVID-related concerns (particularly as they relate to the workplace and employment). Questions have also been added around the use of cannabis and perceptions of use during remote work. Finally, a few questions have been added to measure alcohol use (in the workplace and generally) to compare with cannabis use patterns.

“Emerging evidence suggests that substance use among adults, particularly alcohol consumption, has increased since the COVID-19 pandemic began,” says Carnide. “With this multi-year study, we are in a unique position to compare cannabis use patterns before and after the pandemic among Canadian workers in order to evaluate potential changes in use, as well as the role of employment disruptions in use patterns.”

Financial incentives and employment of people with disabilities

Employers, disability advocates, people with disabilities and service providers have differing perspectives on the merit of financial incentives for the recruitment and retention of workers with disabilities. An Ontario-based project led by Director of Research Operations Emma Irvin and Senior Scientist Dr. Emile Tompa is turning to the research evidence to understand when financial incentives work well and when they do not. In 2019/20, the team completed a scoping

review of the evidence. “We’re a step closer to our final aim of creating guidelines on how financial incentives should or should not be used to increase employment opportunities for people with disabilities,” says Irvin.

A pan-Canadian project led by Tompa and Dr. Rebecca Gewurtz from McMaster University is extending the study across Canada. This national project has been adapted since the pandemic to consider how COVID-19 has affected stakeholders’ perceptions and use of financial incentives. “COVID-19 has seriously affected many workers, but it has also resulted in some positive developments—in particular the broader use of technologies to allow workers to work from home,” says Tompa. “This has important implications for accommodating workers with disabilities.”

XXII World Congress on Safety and Health at Work

IWH also had to pivot sharply in its role as national co-host of the XXII World Congress on Safety and Health at Work. As 2020 dawned, IWH and the other members on the Congress’s International Planning Committee had everything well in hand for the event scheduled to take place in Toronto in October 2020. By the spring of 2020, however, it became clear that the original dates had to change due to the pandemic. The XXII World Congress was pushed ahead, now taking place September 19–22, 2021.

The organizing committee, knowing that occupational health and safety (OHS) professionals around the world were anticipating a fall gathering of minds, quickly filled the void. It planned and hosted a free, virtual, international event on October 5–6, two of the original World Congress dates. The topic? COVID-19 and OHS. More than 2,500 thought leaders met virtually to discuss innovations in addressing COVID-19 in the workplace, how the future of work is being shaped by the global pandemic, and the relevance of promoting a culture of prevention to address COVID-19.

Ensuring methodological rigour

“We will use validated approaches and methods with respect to who we collect data from, how we collect that data, what questions we ask, how we analyze the data, and how we interpret the findings.”

Dr. Cameron Mustard, President and Senior Scientist

COVID-19 is bringing into high relief just how important research projects like those described in the previous pages are in understanding the interface between work and health. This research is needed to guide policy-makers and workplace parties in the development of labour market and health policies and programs in response to the COVID-19 disruption, and to help them understand if these programs and policies are effective over time.

For research to confidently provide answers and guidance, rigorous and trusted scientific methods are essential. In a Spring 2020 column in IWH’s flagship newsletter *At Work*, the Institute promised our future COVID-19 research would adhere to rigorous scientific methods.

“We will use validated approaches and methods with respect to who we collect data from, how we collect that data, what questions we ask, how we analyze the data, and how we interpret the findings,” wrote Institute President and Senior Scientist Dr. Cameron Mustard. “We will ensure our studies are critiqued by our peers, both internally at IWH and externally as part of the peer-review process. Although this rigour will take more time, it assures you that our studies will add to the evidence base in important and trusted ways, and not add to the noise and confusion that poorly executed research can do.”

Where is IWH going with its COVID-19 research? We plan to look at the impact of COVID-19 on different types of work, including workers in precarious job contexts. We also plan to look at changes in workplace exposures and injury claims, at the ways workplaces are adapting, and at their successes and challenges in sustaining productivity while providing support and protection to workers. Finally, we plan to continue looking at the impact of COVID-19 on the mental and physical health of workers.

Other projects in 2019/20



“The original study found that unionized contractors had lower lost-time claim rates... We’re using the same methods to see if this holds true for the 2012 to 2018 period, and early findings do indicate a safety effect for injuries requiring time away from work.”

Dr. Lynda Robson, Scientist

Integration of newcomers into safe employment

As part of an ongoing collaboration with Ontario prevention system partners, Associate Scientist Dr. Basak Yanar helped develop, deliver and assess capacity-building workshops for settlement service agencies bringing occupational health and safety information to newcomers. “Participating settlement agency workers found the workshops useful and effective in strengthening their OHS knowledge,” says Yanar of the 2019 assessment. “They now feel more confident answering OHS questions from newcomer clients.”

OHS performance in unionized construction

Scientist Dr. Lynda Robson continued her replication of a previous IWH study to determine if the union safety effect seen in Ontario’s institutional, commercial and industrial (ICI) construction sector in 2006 to 2012 is still present. “The original study found that unionized contractors had lower lost-time claim rates and higher no-lost-time claim rates, leading to the conclusion that they may do better at reducing risks through hazard identification and control practices, and at encouraging injury reporting,” says Robson. “We’re using the same methods to see if this holds true for the 2012 to 2018 period, and early findings do indicate a safety effect for injuries requiring time away from work.”

Working-at-heights mandatory training

In the fall of 2019, Robson began a second evaluation of Ontario’s mandatory working-at-heights training standard for the province’s construction sector. Her original evaluation showed that the training led to a reduction in the rate of lost-time claims due to falls from heights—especially in small construction businesses and construction sectors with the most frequent fall injuries. Robson has since collected new survey data from workers to see if their training-related knowledge gains and self-reported practice improvements have been sustained.

IWH-OPM and workplace practices

A short eight-item questionnaire called the IWH Organizational Performance Measurement (IWH-OPM) can provide a quick picture of the adequacy of an organization’s health and safety policies and practices. This is according to a paper by Yanar published in January 2020. Yanar found that higher IWH-OPM scores correspond with higher-performing organizations in terms of their observed OHS policies and practices.

Cannabis and workplace fatalities

Expanding her work-and-cannabis research portfolio, Dr. Nancy Carnide is trying to determine the extent to which cannabis use is implicated in workplace deaths. “No readily available source of data currently provides this information for surveillance purposes,” says Carnide. “This study hopes to fill this gap by examining the feasibility of using a novel source of information: coroner records on acute occupational fatalities.”

Cancer risk in construction

As part of an ongoing study to estimate the future burden of work-related cancers among Ontario construction workers and evaluate strategies to prevent them, Post-Doctoral Fellow Dr. Amir Mofidi authored an article comparing the costs and benefits of three methods to prevent lung cancers linked to inhaling silica dust: wet method, local exhaust ventilation and air-purifying respirators. “Different combinations are the most cost-beneficial, depending on the level of exposure,” says Mofidi.

Workplace wellness and OHS program integration

Associate Scientist Dr. Avi Biswas completed a scoping review of the evidence on integrating workplace health promotion and OHS programs. After getting stakeholder feedback on the key messages from the research, Biswas shared practical recommendations for integrating wellness and OHS in an IWH Speaker Series presentation. “This integration has quite a bit of traction in other parts of the globe, particularly in the U.S.,” says Biswas.

“Our team began recruiting about 80 to 100 Ontario employers to take part in a consensus-based deliberation to estimate the tangible and intangible financial benefits of OHS prevention costs.”

Dr. Cameron Mustard, President and Senior Scientist

Financial benefits of OHS expenditures

A previous study by Dr. Cameron Mustard determined that Ontario employers spend, on average, about \$1,400 per year per worker on occupational injury and illness prevention. But does this expenditure result in savings? In 2019, Mustard began a follow-up study to find out. “Our team began recruiting about 80 to 100 Ontario employers to take part in a consensus-based deliberation to estimate the tangible and intangible financial benefits of OHS prevention costs,” says Mustard. “Our aim is to calculate a return on investment (ROI) for Ontario employers’ expenditures on OHS prevention.”

MSD prevention program implementation in N.L. workplaces

A resource for Newfoundland and Labrador workplaces on evidence-informed practices for the effective implementation of musculoskeletal disorder (MSD) prevention programs is near completion based on a study in 2019/20 led by Dr. Dwayne Van Eerd and Emma Irvin. The resource is based on the best available evidence on MSD prevention practices, contextualized for the province of Newfoundland and Labrador, as well as feedback from stakeholders in the province on implementing the practices identified.

Accommodating and Communicating about Episodic Disabilities (ACED)

The ACED project led by Dr. Monique Gignac made important strides in 2019/20. Its first tool, called the Job Demands and Accommodation Planning Toolkit (JDAPT), was piloted with workers with episodic health conditions and the people who supervise them, and then amended based on the feedback. The tool is now in production and expected to be released next year. The project also disseminated its first e-newsletters to keep people abreast of project developments (aced.iwh.on.ca/subscribe).

Psychological impairment in the workplace

Dr. Peter Smith and Emma Irvin co-led two systematic reviews related to psychological impairment in the workplace: one on its measurement and the other related to return-to-work best practices. The first assessed the measurement properties of psychological impairment scales: the Brief Psychiatric Rating Scale (BPRS), the Global Assessment of Functioning (GAF), and the Psychiatric Impairment Rating Scale (PIRS). Its initial search of the evidence turned up little on the reliability and validity of these scales to measure the specific presence of an impairment, so the review has been expanded to include studies assessing their general measurement properties across the impairment continuum. The second systematic review looked at the research evidence on improving return to work following work-related psychological injuries, focusing on intervention studies where some people received an intervention and others did not.

Mental health, workers’ compensation and RTW

Smith also led or supervised a number of studies based on workers’ compensation claimants in an Australian province where psychological injuries are compensable. One study found that workers disabled by work-related psychological injuries have less desirable RTW experiences than workers with musculoskeletal disorders, resulting in poorer RTW outcomes during their first eight to 11 months post-injury. Another study found that claimants’ perceptions of fairness in their interactions with workers’ compensation case managers are an important factor affecting their mental well-being. The results point to two areas for improvement: treating claimants with respect and providing them with the right information at the right time.

Disability management standard for paramedics with PTSD

Dr. Emile Tompa is co-leading a study that is developing a national standard on preventing and managing work disability related to post-traumatic stress disorder (PTSD) and other mental health conditions related to disability among paramedics. By the end of March 2020, Tompa and his team had synthesized the evidence on disability management and set up a technical committee to develop the standard. The standard is expected to be completed in the next year.

“Many employers struggle to integrate effective accommodation and return-to-work policies into their operations. That’s why CRWDP worked with the CSA Group to develop a new standard for systematically managing work disability prevention.”

Dr. Emile Tompa, Senior Scientist

Centre for Research on Work Disability Policy

Tompa is also the director of the Centre for Research on Work Disability Policy—a seven-year project headquartered at IWH that is winding down next year. In that role, Tompa was a driving force behind two important advances in work disability policy in 2019/20. The first was his work with the Disability and Work in Canada (DWC) initiative, which unveiled the completed Pan-Canadian Strategy for Disability and Work at its national conference in December 2019. The second was the publication of CSA Z1011:20, *Work disability management system*, in the spring of 2020, and Tompa chaired the technical committee behind this standard. “Many employers struggle to integrate effective accommodation and return-to-work policies into their operations,” says Tompa. “That’s why CRWDP worked with the CSA Group to develop a new standard for systematically managing work disability prevention.”

Workers’ compensation claims suppression in B.C.

At the request of WorkSafeBC, a collaborative project between IWH and Prism Economics is estimating the nature and approximate extent of claims suppression (i.e. actions by an employer that are meant to discourage a worker from reporting a work-related injury or disease to a provincial compensation authority) within British Columbia’s workers’ compensation system. Led at IWH by Adjunct Scientist (and former Director of Knowledge Transfer and Exchange) Dr. Ron Saunders, the project finished analyzing claims data, as well as findings from both worker and employer surveys.

DASH Outcome Measure

In 2019/20, Senior Scientist Dr. Dorcas Beaton embarked on new work related to the DASH (Disabilities of the Arm, Shoulders and Hands) Outcome Measure, one of the most frequently used measures to assess the functioning of the upper limbs. She is reviewing the content validity of the DASH to determine if its measures remain relevant. For example, should DASH add a measure asking about functioning related to using a smartphone and drop the measure about changing a lightbulb?

Cochrane Back and Neck

Since 1996, when IWH sponsored the creation of the Cochrane Back Review Group, Cochrane Back and Neck (as it was later renamed) has been housed at the Institute. That arrangement has come to an end. As of April 1, 2020, Cochrane Back and Neck (CBN) is now part of Cochrane Musculoskeletal in Melbourne, Australia. However, CBN will still benefit from IWH expertise: Scientist Dr. Andrea Furlan remains its content editor. “CBN reviews were incorporated into 35 clinical practice guidelines between January 2017 and March 2019,” says Furlan. “Because policy-makers, health authorities and guideline developers base their decisions on Cochrane reviews, we conduct these reviews with the utmost scrutiny.”

The year in numbers 2019/20

People

64

Total staff
(Full-time: 50, Part-time: 14)

31

Adjunct scientists

05

PhD students

04

Post-doctoral students

Funding & projects

\$4,539,482

Province of Ontario
funding

\$3,079,277

Research grant and
other funding

43

Active research projects
(Completed: 11, Ongoing: 32)

64

Papers published

09

External grants awarded

Stakeholder engagement

74

Project advisory committee
meetings

8

Formal stakeholder networks

204

Formal stakeholder network
members

Website & subscribers

914,148

Unique website page views
during year

708,056

Unique website users
during year

19,303

Unique document downloads
from website during year

6,388

IWH News subscribers
at year end

Social media & media

3,844

Twitter followers
at year end

3,056

LinkedIn followers
at year end

10,607

YouTube video views
during year

160

Media mentions (online, print,
radio/TV) during year

The transition to remote work went smoothly, and for that we thank all staff members for their adaptability, cooperation and ability to quickly offer support and overcome challenges.

A message from the Chair and the President

We are writing this letter in the most extraordinary circumstances: in the midst of a pandemic. The World Health Organization proclaimed COVID-19 a global pandemic on March 11, 2020, when the Institute for Work & Health had three weeks left in its fiscal year ending March 31, 2020—the focus of this annual report.

It was a disruptive event, one that changed the working lives of Canadians and the health threats associated with those working lives (or lack thereof). The very thing we study at IWH—the intersection between work and health—changed profoundly.

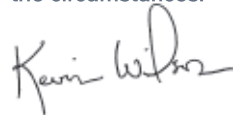
As a result, this annual report is a little different than most. We still share highlights of the research we conducted during the 2019/20 year. However, we also describe how we pivoted to conduct new research and adapt ongoing research to address questions raised by the changing work and health circumstances brought on by the pandemic.

The pandemic disrupted not only what we study, but also how we work. As was the case with many other organizations, Institute staff started working from home within days of WHO declaring a pandemic.

The transition to remote work went smoothly, and for that we thank all staff members for their adaptability, cooperation and ability to quickly offer support and overcome challenges. We also thank staff for adapting their work to address the new reality, while upholding stringent methodological and quality standards to ensure IWH work remains reliable, valid and trustworthy.

As always, we 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 helps protect the health and safety of workers—no matter how extraordinary and disruptive the circumstances.



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



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



Independent auditor's 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, 2020, 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, 2020, its operations and its cash flow for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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, 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, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Stern Cohen LLP

Stern Cohen LLP
Chartered Professional Accountants
Chartered Accountants
Licensed Public Accountants
Toronto, Canada
September 14, 2020

Statement of Operations

For the year ended March 31,	2020 \$	2019 \$
Revenues		
Ontario Ministry of Labour*	4,539,482	4,539,484
Grant revenue (Note 7a)	1,925,262	1,896,111
2021 World Congress (Note 7g)	636,335	325,995
Other (Note 7b)	463,398	621,420
Investment income	54,282	39,975
	7,618,759	7,422,985
Expenses		
Salaries and benefits	5,239,342	5,445,581
Travel	62,015	90,465
Supplies and service	56,554	61,932
Occupancy costs	642,496	701,372
Equipment and maintenance	137,182	128,157
Publication and mailing	29,331	89,802
Voice and data communications	36,078	33,736
Staff training	24,971	38,960
Professional services	465,208	261,538
Other	45,527	49,780
2021 World Congress (Note 7g)	556,910	359,480
Amortization of capital assets	40,073	43,729
	7,335,687	7,304,532
Excess of revenues over expenses for the year	283,072	118,453

See accompanying notes.

*Renamed Ministry of Labour, Training and Skills Development in the fall of 2019.

Statement of Changes in Net Assets

For the year ended March 31,	2020 \$		2019 \$	
	Invested in capital assets \$	Unrestricted \$ (Note 7c)	Total \$	Total \$
Beginning of year	56,929	861,914	918,843	800,390
Excess (deficiency) of revenues over expenses for the year	(40,073)	323,145	283,072	118,453
Investment in capital assets	58,409	(58,409)	—	—
End of year	75,265	1,126,650	1,201,915	918,843

See accompanying notes.

Statement of Cash Flow

For the year ended March 31,	2020 \$	2019 \$
Operating activities		
Excess of revenues over expenses for the year	283,072	118,453
Item not involving cash: Amortization of capital assets	40,073	43,729
Working capital from operations	323,145	162,182
Net change in non-cash working capital balances related to operations:		
Accounts receivable	(113,246)	(126,921)
Prepaid expenses and deposits	(212,885)	34,792
Accounts payable	77,771	71,430
Deferred revenue	(41,530)	25,284
Cash from operations	33,255	166,767
Investing activities		
Purchase of capital assets	(58,409)	(31,106)
Purchase of short-term investments, net	(804,242)	(47,844)
	(862,651)	(78,950)
Financing activities		
Loan payable—CCOHS	100,000	100,000
Loan payable—Foundation	110,000	(125,000)
	210,000	(25,000)
Change in cash during the year	(619,396)	62,817
Cash beginning of year	1,124,557	1,061,740
Cash end of year	505,161	1,124,557

See accompanying notes.

Statement of Financial Position

As at March 31,	2020 \$	2019 \$
Assets		
Current assets		
Cash	505,161	1,124,557
Short-term investments (Note 2)	2,822,532	2,018,290
Accounts receivable (Note 3)	514,565	401,319
Prepaid expenses and deposits	251,549	38,664
	4,093,807	3,582,830
Capital assets (Note 4)	75,265	56,929
	4,169,072	3,639,759
Liabilities		
Current liabilities		
Accounts payable and accrued liabilities	282,720	204,949
Deferred revenue (Note 5)	2,049,136	2,365,967
Deferred revenue—2021 World Congress	275,301	—
2021 World Congress loans (Note 6)	160,000	50,000
	2,767,157	2,620,916
2021 World Congress loans (Note 6)	200,000	100,000
	2,967,157	2,720,916
Net assets		
Invested in capital assets	75,265	56,929
Unrestricted (Note 7c)	1,126,650	861,914
	1,201,915	918,843
	4,169,072	3,639,759

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 contribution 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. Significant items subject to such estimates and assumptions include the valuation of accounts receivable, the estimated useful life of capital assets, and recognition of deferred revenue relating to the 2021 World Congress. However, future events and their effects cannot be determined with certainty, and 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 excess of revenue over expenses.

The Institute's financial instruments that are measured at amortized cost consist of cash, short-term investments, accounts receivable, accounts payable and accrued liabilities, deferred revenue, and 2021 World Congress loans.

2. Short-term investments

	2020 \$	2019 \$
Guaranteed investment certificates	2,409,876	1,806,944
Money market mutual fund	412,656	211,346
	<u>2,822,532</u>	<u>2,018,290</u>

The guaranteed investment certificates earn an average interest of 2.22% and mature at various dates between April 2020 and October 2024 (2019—average interest of 2.12% and mature at various dates between April 2019 and October 2023).

3. Accounts receivable

	2020 \$	2019 \$
Foundation for Research and Education in Work and Health Studies	72,421	77,473
Projects and other	396,109	284,982
HST rebate	46,035	38,864
	<u>514,565</u>	<u>401,319</u>

4. Capital assets

	Cost \$	Accumulated amortization \$	Net 2020 \$	Net 2019 \$
Computer equipment	184,273	109,008	75,265	56,325
Leaseholds	—	—	—	604
	<u>184,273</u>	<u>109,008</u>	<u>75,265</u>	<u>56,929</u>

5. Deferred revenue

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

	2020 \$	2019 \$
Opening balance—deferred revenue	2,365,967	2,340,683
Less: grant revenue recognized	(1,925,262)	(1,896,111)
Less: non-grant revenue recognized	(154,792)	(51,525)
Add: current year funding received	1,763,223	1,972,920
Ending balance—deferred revenue	<u>2,049,136</u>	<u>2,365,967</u>

The details of the deferred revenue balance are as follows:

	2020 \$	2019 \$
Cancer Care Ontario	26,436	46,549
Canadian Institutes of Health Research	1,160,382	1,107,427
Employment and Social Development Canada	39,064	8,446
European Agency for Safety & Health at Work	58,537	71,993
Immigration, Refugees and Citizenship Canada	40,941	36,166
Ministry of Labour—Research Opportunity Program	101,509	241,606
Ontario Human Capital Research and Innovation Fund	560	52,563
OHS Futures Alberta	12,207	68,416
WorkplaceNL	20,435	46,029
Workplace Safety & Insurance Board—Research Advisory Committee	217,884	166,607
WorkSafeBC	187,608	291,331
Other	183,573	228,834
	<u>2,049,136</u>	<u>2,365,967</u>

6. 2021 World Congress loans

	2020 \$	2019 \$
Canadian Centre for Occupational Health and Safety loan, payable in full following completion and reconciliation of World Congress finances in October 2021, non-interest bearing, unsecured	200,000	100,000
Foundation for Research and Education in Work and Health loan, due on demand, non-interest bearing, unsecured	160,000	50,000
	360,000	150,000
Less: current portion	160,000	50,000
	200,000	100,000

In fiscal 2018, the Institute entered into an agreement to co-host the 2020 World Congress on Safety and Health at Work with the Canadian Centre for Occupational Health and Safety. Due to COVID-19, the event has now been postponed to September 2021. To finance the Institute's expected cash outflows for the Congress planning secretariat over the 2017–2021 period, the Foundation for Research and Education in Work and Health has established a credit facility with the Royal Bank of Canada. This facility may be drawn upon to meet the Institute's share of Congress secretariat cash outflows over the 2017–2021 period. Any outstanding amounts owed on this credit facility will be reimbursed by the Institute from Congress revenues in 2021.

7. Other information**(a) Grant revenue**

	2020 \$	2019 \$
Canadian Arthritis Society	48,024	36,647
Cancer Care Ontario	20,113	33,667
Canadian Institutes of Health Research	668,031	787,535
Immigration, Refugees and Citizenship Canada	94,173	67,330
Ministry of Labour—Supplemental	—	251,614
Ministry of Labour—Research Opportunity Program	231,609	195,139
OHS Futures Alberta	56,209	79,447
Ontario Human Capital Research and Innovation Fund	52,003	34,463
Workers Compensation Board—Manitoba	11,422	107,567
Workplace Safety & Insurance Board—Research Advisory Committee	368,474	102,162
WorkSafeBC	213,993	66,081
WorkplaceNL	84,081	79,467
Other	77,130	54,992
	1,925,262	1,896,111

(b) Other revenues

	2020 \$	2019 \$
DASH instrument	11,735	35,511
Leasehold improvement payout	—	97,491
Other	7,548	5,164
Project recoveries	341,347	335,253
Salary secondment	102,768	148,001
	463,398	621,420

(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. During the year, the Board of Directors designated an amount not to exceed \$400,000 to be reserved and available for anticipated relocation costs.

	2020 \$	2019 \$
Total assets	4,169,072	3,639,759
Invested in capital assets	(75,265)	(56,929)
	4,093,807	3,582,830
Liabilities	(2,967,157)	(2,720,916)
Unrestricted net assets	1,126,650	861,914

(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 contributions of \$315,390 to the Plan during the year (2019 – \$378,482).

(e) Commitments

The Institute is committed under a lease for premises which expires July 31, 2030 with annual rents, inclusive of operating costs, as follows:

	\$
2021	648,000
2022	771,000
2023	771,000
2024	771,000
2025	771,000
Thereafter	4,247,000
	7,979,000

(f) Financial instruments

The Institute is exposed to the following significant financial risks:

(i) Liquidity risk

Liquidity risk is the risk that the Institute may not be able to meet its financial obligations as they become due. The Institute is exposed to this risk mainly in respect of its accounts payable and accrued liabilities.

The Institute manages its liquidity risk by monitoring and managing the cash requirements to ensure the Institute has sufficient funds to meet its operational requirements.

(ii) Credit risk

The Institute is exposed to credit risk in the event of non-payment in connection with its receivables. The exposure to credit risk is the carrying value of accounts receivable on the statement of financial position.

(iii) Interest rate risk

The Institute is exposed to interest rate risk as a result of its short-term investments. However, the risk associated with these investments is low, since these assets are term deposits.

(g) 2021 World Congress on Safety and Health at Work

The XXII World Congress on Safety and Health at Work will be hosted by the Institute for Work & Health and the Canadian Centre for Occupational Health and Safety in Toronto, Canada in September 2021. The World Congress on Safety and Health at Work meets every three years and is a global forum for advancing worker health protection, jointly sponsored by the International Labour Organization (ILO) and the International Social Security Association (ISSA). The World Congress is the world's largest event for the international occupational health and safety community—attracting over 3,500 delegates from more than 150 countries.

(h) COVID-19

The outbreak of the novel coronavirus (COVID-19) in March 2020 has resulted in governments worldwide enacting emergency measures to combat the spread of the virus. These measures, which have included travel bans, state and country lockdowns, self-imposed quarantine periods and social distancing, have created material disruption to businesses globally, which are resulting in an economic slowdown. The duration and impact of the COVID-19 pandemic is unknown at this time and, as a result, it is not possible for management to estimate the severity of the impact it may have on the financial results of the Institute, or its future condition and operations in future periods. It is management's assumption that the Institute will continue to operate as a going concern.

(i) Comparative figures

The fiscal 2019 figures have been reclassified where necessary to conform to the presentation adopted in the current year.

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Ohio State University
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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
Safe Work
Healthy Workers

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