

# **2020** ANNUAL REPORT



**AMHSA**  
Alberta Municipal Health and Safety Association

# AMHSA Organizational Fact Sheet

## Our Origin Story

Established in 1990, the Alberta Municipal Health & Safety Association (AMHSA) is an educational non-profit organization that promotes the knowledge of health and safety in the workplace.



## Membership Factoids



**>60,000**  
Members



**19**  
Cities



**108**  
Towns



**88**  
Villages



**51**  
Summer Villages



**64**  
Counties & MD's



**6**  
Specialized Districts

## Our Core Services

- > Certifying Partner (CP) in Partnerships in Injury Reduction Program (PIR)
- > Injury/Illness Reduction Campaigns
- > Classroom, Online, Webinar Training
- > Certification Services
- > LMS Portals
- > OHS Data Analytics

## Our Leadership Team



**Craig Hrynchuk**  
Executive Director & CAO



**Sharon Young**  
Director Learning & Management Systems



**Scott Lyall**  
Director of Operations

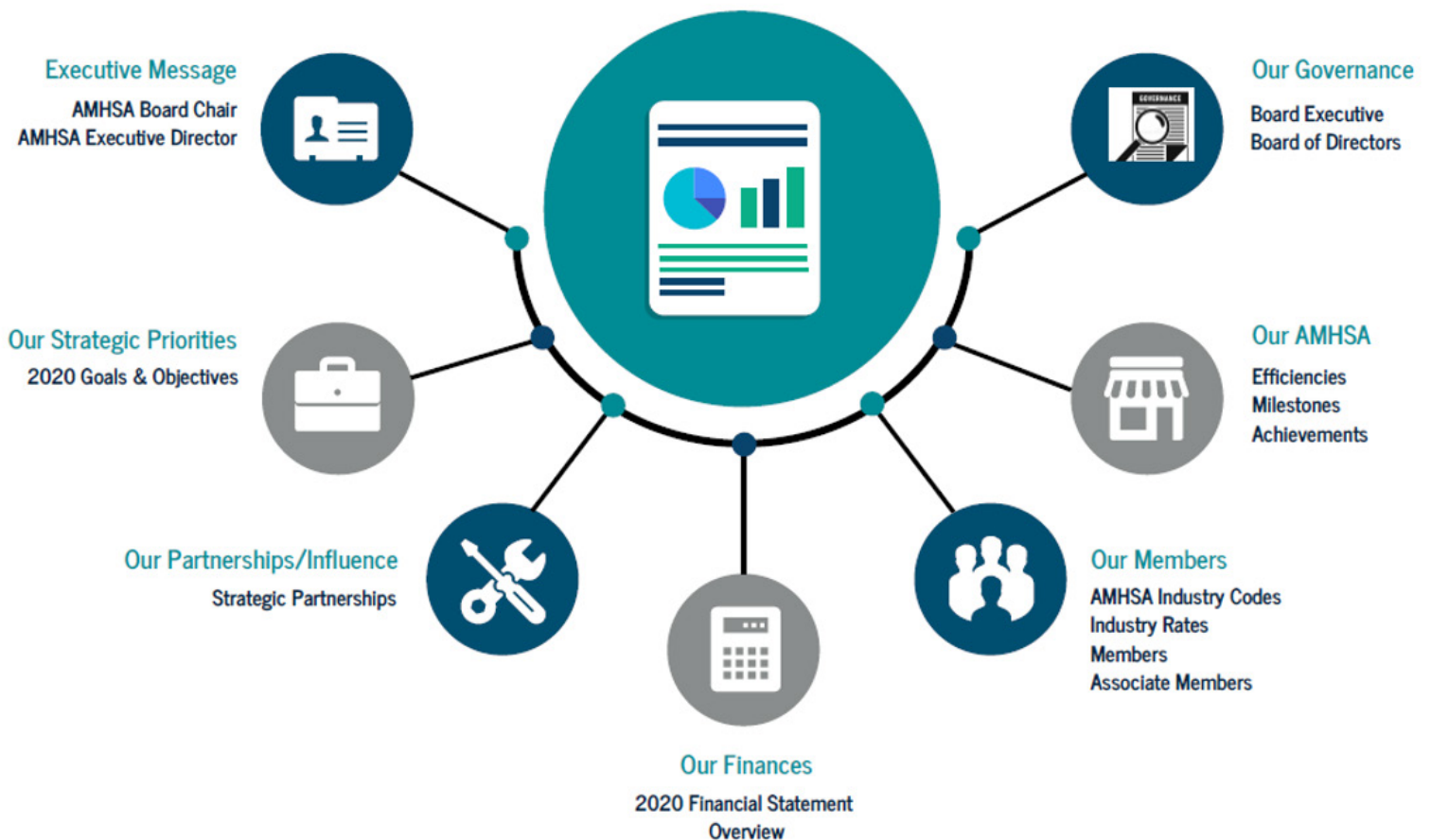
## Our Vision

*To be the recognized leader of municipal safety excellence and an innovative provider of education programs.*





# 2020 Annual Report Contents



## Chairman Message

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Dear members,

Alberta Municipal Health and Safety Association (AMHSA) accomplished a great deal in 2020 executing on the strategic positions and goals set forth in its business plan. Even with COVID-19 challenges, AMHSA and its professional, diverse team made great strides in expanding upon its customer-focused safety education and consultation services and continued to offer the training and tools necessary for quality health and safety management.

The Board of Directors continues its support of AMHSA in its future development of meeting the needs of the municipal sector through the achievement of its vision and goals. AMHSA's Board is a diverse group of individuals who can provide solid representation, operations, union employees, emergency services, contract employees, etc.

**“ I have been honoured to serve as Chair on AMHSA’s Board and wish continued success for it and its associates into the coming years.”**

A handwritten signature in dark ink, appearing to read 'C. Collier'.

Christopher Collier  
Director, Environmental & Safety Management  
City of Calgary  
Chair, AMHSA

## Executive Director Message

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Dear members,

As for many of our municipal members, 2020 presented many challenges and opportunities for AMHSA.

I am so very proud of the leadership and effort displayed by our Board of Directors and AMHSA Employees in support of our membership during the global COVID-19 pandemic. AMHSA simultaneously:

- Transitioned its core products and services to Virtual Delivery
- Offered tools and resources to members at either low or no cost through Strategic Partnerships and collaboration
- Led our industry in best in class workplace mental health offerings, and
- Increased customer excellence levels



**“ Strategic partnerships and collaboration have been key to our success in 2020. We have increased both the caliber and scope of member services through data driven injury/illness education and prevention initiatives.”**

*Craig Hrynchuk*

Craig Hrynchuk  
Executive Director and Chief Administrative Officer (CAO)  
AMHSA



# Strategic Priority Reporting Criteria

METRIC	REPORTING CRITERIA DESCRIPTION
 <p>MOU Annual Reporting Metric</p>	<p><b><i>New 2020 reporting requirements for Memorandum of Understanding and 2020 results:</i></b></p> <ul style="list-style-type: none"> <li>• <b>Outcome #1</b> – Support OHS System Priorities, and enhanced collaboration of Certifying Partners, government, and other stakeholders</li> <li>• <b>Outcome #2</b> – Continuous improvement of training and education</li> <li>• <b>Outcome #3</b> – Enhanced applicability of services and engagement with industry</li> </ul>
 <p>WCB Appendix G</p>	<p><b><i>Annual reporting requirements for Appendix G Safety Association Terms and Conditions:</i></b></p> <ul style="list-style-type: none"> <li>• <b>Required Elements of Business Plan</b></li> <li>• <b>Results to Date</b></li> <li>• <b>Business Plan for Following Year (Not Applicable in Annual Report)</b></li> <li>• <b>Sharing Resources</b></li> </ul>

AMHSA developed **five** Goals to meet these criteria and they were supported by objectives, strategies, and metrics in the following areas:

**Goal #1** - Promotion of education in occupational injury and illness incident prevention in the municipal industries in which AMHSA member employers are engaged.

**Goal #2** - Represent the interests of AMHSA employers and workers in the municipal industry through member advocacy.

**Goal #3** - Promote effective Health and Safety Management Systems (HSMS) as a Certifying Partner (CP) in the Partnerships in Injury Reduction (PIR) program in cooperation with Workers' Compensation Board – Alberta and Alberta Labour and Immigration – Partnerships.

**Goal #4** - Provide customer excellence to Alberta municipalities through cost-effective access to subject matter experts (SMEs) and strategic partners.

**Goal #5** - Demonstrate AMHSA value and accountability in supporting OHS Prevention Initiatives and Partnerships' Annual Reporting Requirement for Performance Metrics that impact Alberta municipalities.

For a more detailed view of AMHSA's planned and achieved 2020 Business Plan Goals, Objectives, and Metrics - please [click to view](#) our online 2020 Business Plan



# **2020 Year in Review:**

COVID-19 Challenges and Achievements



**The COVID-19 pandemic resulted in unplanned impacts on AMHSA's Business Plan that included:**

- Cancellation of classroom training which resulted in a technology conversion to offer instructor-led live webinars, online training, and virtual meetings.
- Lower enrollment due to member job loss, furlough of workforce, and managing declining tax revenue from businesses and residents resulting in reduction of funding.

**AMHSA responded to the COVID-19 challenge by:**

**1. Hosting unique events with subject matter experts (SMEs) such as:**

- a. Dr. Bill Howatt of Howatt HR for psychological health
- b. Bennett Jones LLP for OHS Bulletins
- c. Dr. Roxanne Grade Safety Council Medical Questions and Answers
- d. Dr. Linda Miller of EWI Works to address and provide coaching sessions on musculoskeletal injuries/ergonomics focused on working from home.
- e. Dr. Matthew Hallowell of Colorado Construction Ltd., who specializes in the knowledge of human abilities and imitations and how they impact the likelihood of safety incidents, including pre-cursor analysis to assess hazards when employees returned to the workplace after COVID-19 shut-downs.

**2. Providing psychological training as follows:**

- a. Initiating weekly Maintaining Mental Fitness webinars presented by Dr. Bill Howatt of Howatt HR that focused on examining key behaviors organizations and individuals can do to maintain mental fitness during the pandemic.
- b. Organizing and presenting events/workshops focusing on workplace mental health, Workplace Reboot aimed at protecting and supporting employees' mental health (June 18), COVID-19 Return to Work virtual workshop on how to bring back workers by reducing mental, ergonomic and workplace harms (June 23), and a two-day Competent Psychological (PHS) Health and Safety Leader facilitator course (June 24).

**3. Implementing virtual classroom courses where possible**

- a. Provided instructors with coaching on how to be effective leading a virtual session. We held a June Instructors' Meeting with a professional development presentation from the University of Calgary by Ivy Young that focused on interactive live webinar instruction.

**4. Transitioning AMHSA's employees to work at home:**

- a. All employees completed field level hazard assessments for their set up at home. Ergonomic assessments of the workstations in the home were conducted by EWI Works to ensure proper set up of the equipment.

**5. Providing free ergonomic online and self-adjustment tool training to keep our members, Associate Members, and non-members healthy and safe during the pandemic.**

**6. Hosting our Board of Director meetings, Annual General Meeting, and Safety Council meetings on a virtual platform for the first time.**

**7. Keeping our AMHSA-certified auditors (peer and consultants) up-to-date with Partnerships-approved Health and Safety Audit Tools for COR and SECOR Audits during COVID-19 and providing frequent auditor updates.**



## GOAL 1

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Promotion of education in occupational injury and illness incident prevention in the municipal industries in which AMHSA member employers are engaged

# 2020 Learning and Microlearning Highlights



# Occupational Injury/Illness Prevention Campaigns

In 2020, AMHSA focused on its strong base of general safety education with targeted data-driven prevention campaigns for municipal members' primary mechanisms of injury. These campaigns support Alberta Labour's [OHS System Priorities](#) of selected diseases and injury reduction priorities. Campaigns include implementation PowerPoints, Leader Toolkits, Posters, Tent Cards, Toolbox Talks, etc. The areas which AMHSA offered training included the following:

## 1.1 Ergonomic/Musculoskeletal (MSI) Support for Municipal Members

In working with our subject matter expert, EWI Works, AMHSA provided an MSI campaign for municipalities to implement within their organization by providing webinar-based coaching workshops and supporting resources such as toolbox talks, posters, Job Demands Analysis Framework, etc. A total of 206 people attended these free workshops.

## 1.2 Line of Fire

Due to significant numbers of "line of fire" injuries every year, AMHSA provided complimentary webinar training for 18 health and safety advisors on injury reduction strategies focusing on human performance when it comes to crushing hazards, hand safety, striking hazards, and stored energy.

## 1.3 Ergonomic/Musculoskeletal (MSI) Support for Municipal Members

In working with our subject matter expert, EWI Works, AMHSA provided an MSI campaign for municipalities to implement within their organization by providing webinar-based coaching workshops and supporting resources such as toolbox talks, posters, Job Demands Analysis Framework, etc. A total of 206 people attended these free workshops.

## 1.4 Classroom / Online Education Courses

### 1.4.1 Subscription Model Online Course Delivery

AMHSA continued to offer this service to its members as an alternative to the classic pay-as-you-go training. This service ensures employers across the province have access to a broad range of reasonably priced health and safety training. AMHSA hosted monthly webinars for all employers to learn about the digital HSE software tools available such as a library with over 25 municipal-specific digital forms such as hazard identification and competency assessments. Over 30 municipalities participated in these webinars in 2020.



### 1.4.2 Classroom and Online Education Courses

AMHSA continued to offer classroom and online education courses along with topic-specific webinars to members, associate members, and non-members that supported occupational injury and illness incident prevention. AMHSA's new online course for Health and Safety Committee / Representative training was approved by Alberta Labour and was rolled out in Q4 2020. Due to COVID-19, AMHSA saw a 65% reduction rate in classroom registrations. To address this reduction, AMHSA offered live webinar training in the following subjects:

<b>Audit &amp; Audit Refresher</b>	<b>Joint Work Site H&amp;S Committee/HSR</b>
<b>Defensive Driving</b>	<b>Leadership for Safety Excellence</b>
<b>Drug Awareness</b>	<b>Managers Leadership for Safety Excellence</b>
<b>Flag Person General &amp; Train-the-Trainer</b>	<b>OH&amp;S Act, Regulations &amp; Code Overview</b>
<b>Formal Workplace Inspections</b>	<b>Prime Contractor Safety</b>
<b>Hazard Identification, Assessment &amp; Control</b>	<b>Professional Driver Improvement</b>
<b>Health and Safety Management Systems</b>	<b>Supervisor's Role</b>
<b>Incident Investigation</b>	<b>Tailgate Meeting Essentials</b>

### Overview (to December 31, 2020):

<b>Metric</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>Classroom Registrations</b>	6,348	5,498	4,935	5,570	7,620	2,663
<b>Online Completions</b>	2,021	3,842	4,777	6,456	7,342	9,883
<b>In-House Registrations</b>	2,143	1,848	2,832	2,055	1,147	467
<b>Webinar Registrations</b>	N/A					5,328
<b>Total</b>	10,512	11,188	12,544	14,081	16,109	18,341

### Top 10 Classroom Courses (by registration to December 31, 2020):

Metric	2017	2018	2019	2020	Total Courses
Joint Work Site Health & Safety Committee/ HSR	175	131	1,735	809	2,850
Defensive Driving	449	532	591	125	1,697
Leadership for Safety Excellence	312	465	515	226	1,518
Workplace Harassment Awareness and Violence Prevention (full day)	228	146	729	29	1,132
Hazard Identification, Assessment & Control	175	248	486	75	984
Ground Disturbance, Trenching & Excavating	256	229	275	113	873
Occupational Health and Safety Act, Regulations & Code Overview	84	195	396	34	709
Cargo Securement	185	188	261	42	676
Prime Contractor	258	193	146	83	680
Incident Investigation	218	187	203	28	636

### Top 10 Classroom Courses (by registration to December 31, 2020):

Metric	2017	2018	2019	2020	Total Courses
Hazard Identification, Awareness, & Control	989	1,597	1,435	1,633	5,654
Accident/Incident Investigation	628	693	1,016	761	3,098
WHMIS 2015 *	695	771	477	1,069	3,012
Leadership in Safety	423	635	675	958	2,691
Chainsaw Safety	538	546	587	668	2,339
Formal Workplace Inspections	301	433	492	588	1,814
Leadership for Safety Excellence	332	442	305	280	1,359
Supervisor's Role	220	263	386	208	1,077
ICS 100	5	11	84	692	792
Workplace Harassment and Violence Prevention	0	126	288	398	752
ATV/UTV Safety Training	0	0	8	372	380

## 1.5 Topic-Specific Webinars

### 1.5.1 COVID-19 Return to Work Virtual Workshop



In June, AMHSA hosted a COVID-19 Return to Work Virtual Workshop that focused on safely bringing workers back to the workplace, by reducing mental, ergonomic, and workplace harms. The goal of this workshop was to increase resilience leading to a reduction in claims and more productive employees. Over 300 people attended this session.

### 1.5.2 Maintaining Mental Fitness

Season 1 of Maintaining Mental Fitness included 20 webinars and was a huge success with over 5,000 live attendees and more than 12,000 on-demand views.

### 1.5.3 Focusing on the 'H': De-Siloing HR and Health & Safety for the Total Worker Health

This webinar featured two parts focusing on foundational elements of the organizational strategy and anchoring that strategy. This project was funded on behalf of the City of Lethbridge through the Alberta Occupational Health and Safety Innovation and Engagement Grants Program.

### 1.5.4 How We Work Together Matters – Incivility and Respect in the Workplace

This webinar focused on respect in the workplace, employee experience strategy, and Bill 30 and was also funded the same a 1.5.3.

### 1.5.5 Psychological Health Impact Group Introduction

Presented by AMHSA and Howatt HR this program was offered to municipalities that wanted to build, promote, and/or enhance the psychological health and safety in their workplace.

### 1.5.6 Winter Ready Campaign – Slips, Trips and Falls

This campaign focused on preparing leaders and workers on how to reduce winter injuries. AMHSA provided tools on how to prevent slips, trips, and falls as well as supportive tools and resources for posters, checklists, and policies. Free-of-charge webinars were provided by our partner subject matter expert from The Thrive Company.

### 1.5.7 Line of Fire for Municipalities

In partnership with The Thrive Company, AMHSA offered this campaign to bring awareness to the prevention of striking hazards, crushing hazards, and stored energy. In addition to webinars, AMHSA also offered quick-print posters, and toolbox talks.

### 1.5.8 Auditor Updates and Tips

In 2020, we hosted live Auditor Update webinars to help ensure AMHSA auditors were up to date on process changes due to the COVID-19 pandemic. The webinars covered information related to changes to the Partnerships standards for COR maintenance, Certification, and Recertification audits; sampling; deadlines and submission; remote documentation review; audit tools; extra communications; and training available for the year.

## 1.6 Creative Sentence Projects

AMHSA initiated two Creative Sentence projects due to fatalities within the municipal sector involving the following operational areas:



### Trenchless Underground Construction Awareness

AMHSA developed a Trenchless Underground Construction Awareness (TUCA) pre-requisite online course to be followed by instructor-led training providing municipal employees with a practical understanding of tunneling and trenchless underground construction methods from a health and safety perspective. This program enables our members to develop situational hazard awareness. The primary audience includes municipal supervisors and frontline workers involved in tunneling activities, and a secondary audience includes service companies supporting municipal operations. This provides AMHSA with the opportunity to support injury/illness prevention within the municipal sector and beyond.

In 2020, all three components of the TUCA program were launched:

- The 2-hour online pre-requisite course lays the groundwork for terminology, types of trenchless underground construction techniques, energy-based hazard assessment methodology, and common hazards on these types of sites.



- The 1-day instructor-led training pilot was conducted in June and provided 3 AMHSA instructors with the tools to successfully deliver the course to participants. Later in the year, a 4th experienced instructor was brought on board to support the course delivery.
- A 30-minute video was produced to show specific equipment and processes used on an actual TUCA work site. This video is available to all course participants to refresh their knowledge and expand their exposure to TUCA operations.

## LAWN MAINTENANCE SAFETY PROGRAM



### Lawn Maintenance Safety Program

In 2020, AMHSA also launched the Lawn Maintenance project that arose from another Creative Sentence following a fatality within a member municipality. This program has four components (online course, instructor-led learning, on-site practical session, and an online resource toolkit with access to videos, expert tips, and templates). This project was delivered on time with pilot sessions and a full launch in Spring 2021, in time for employee training prior to the spring season.

## GOAL 2

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### ***Monitor and disseminate Government OHS legislation and policies that impact Alberta municipalities and Associate Members***

Due to AMHSA's membership being diverse in both the employer sizes and Industry Codes it represents (Villages, Towns, Municipal Districts, and Cities), AMHSA's goal is to ensure that the needs and issues are represented in AMHSA's participation in the following organizations and initiatives:

#### **2.1 Industry Task Force (ITF) Association**

- Appeals Commission for Alberta Worker's Compensation Part-Time Commissioners Interview Panel
- WCB-Alberta Policy Consultation Advisory Group (PCAG)
- Psychological Injury Working Group Subcommittee

#### **2.2 Strategic Steering Committee (SSC) and General Certifying Partner Committee (GCPC)**

- Certificate of Recognition Working Groups
  - AMHSA contributed to the Harmonization, Training and Auditor Certification, and Risk-Based Scalable Audit Tool working groups
- OHS Injury Prevention Working Groups
  - Musculoskeletal Disorder Working Group
  - Psychosocial Hazard Working Group

#### **2.3 Conference Board of Canada – Health & Safety Leadership Centre (HSLC) Membership**

- HSLC Advisory Committee

#### **2.4 Alberta Health & Safety Conference Planning Committees**

- Health and Safety Conference Society of Alberta (HSCSA) as title co-sponsor (held in February, 2020)
- Health, Safety and Utilities Conference (canceled in December, 2020)

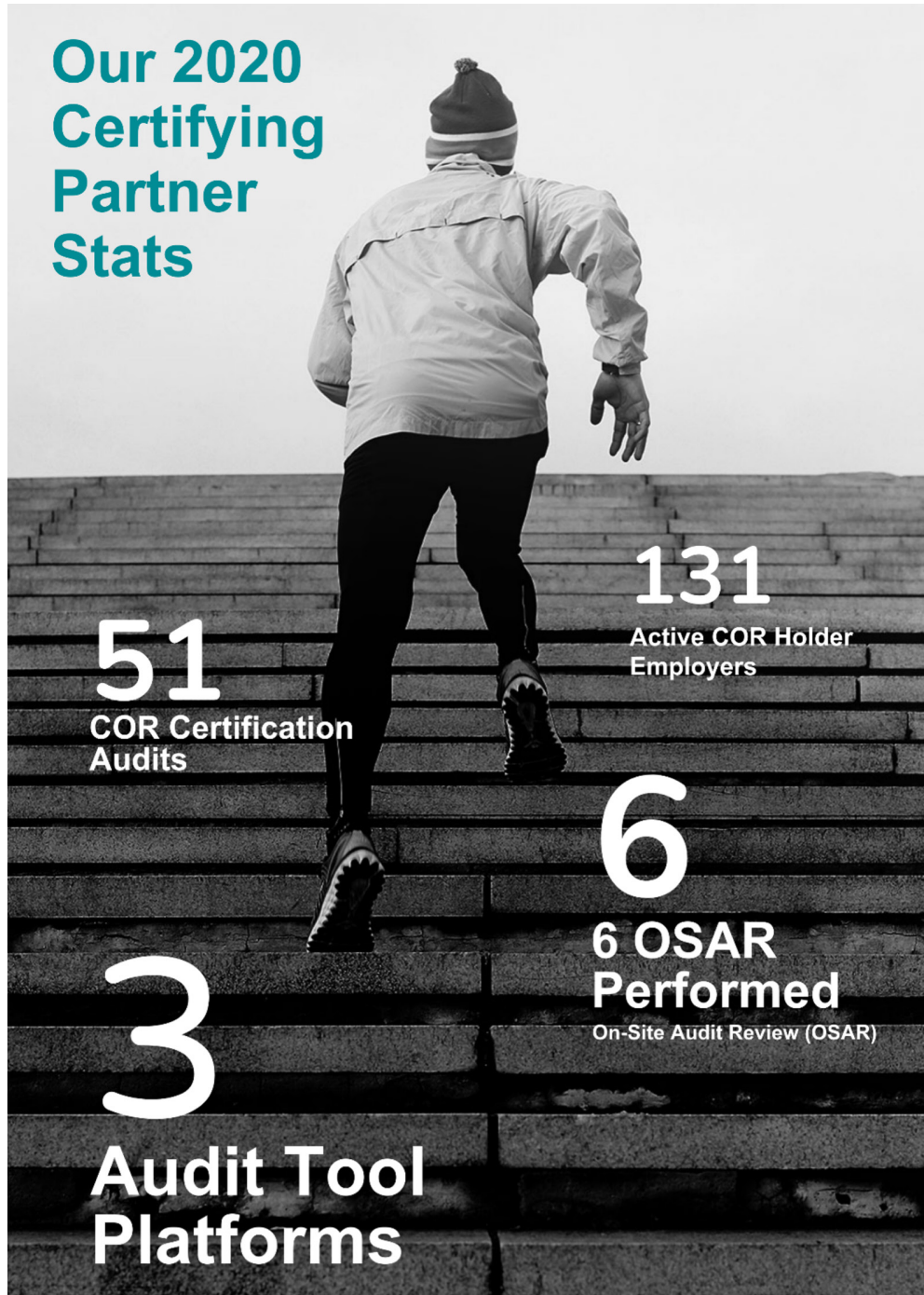


**You are really addressing current issues at AMHSA, and it is great to watch the different skill sets take off!"**

## GOAL 3

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*Promote effective Health and Safety Management Systems (HSMS) as a Certifying Partner (CP) in the Partnerships in Injury Reduction (PIR) program in cooperation with the Workers' Compensation Board Alberta and Alberta Labour and Immigration-Partnerships*



AMHSA continued to offer best in-class large and small employer COR programs and support participants. AMHSA collaborated with stakeholders to continue to the overall program direction and created new resources and tools especially in response to COVID-19 for municipal employers which included the following:

### **Certificate of Recognition (COR) and Auditing**

- AMHSA's Certificate of Recognition (COR) holders will receive \$4,397,459 in PIR refunds from WCB Alberta.
- Approximately 95% of Alberta's municipal workforce is employed by a municipality that has a Certificate of Recognition.
- AMHSA successfully passed its 2020 COR Maintenance audit of its health and safety management system with a score of 88%. The audit was documentation-only in response to the COVID-19 pandemic which adhered to the PIR and AASP mandate. The outcomes of the audit provided AMHSA with suggestions for improvement for its 2021 COR audit.
- AMHSA held 11 courses related to health and safety program building and auditing, with almost 104 participants.
- AMHSA participated in the Certifying Partner committee in 2020, the provincial Strategic Steering Committee, the COVID-19 Subcommittee, the SECOR Standard Subcommittee, COR Harmonization Subcommittee, risk-based Scalable Audit Tool Subcommittee, and Auditor Training Sub-committee.
- AMHSA provided extra support to its COR-holders and auditors related to changes to the PIR program in 2020 due to the COVID-19 pandemic, including mentoring and communication about temporary changes to the Partnership's standards.
- AMHSA supported auditors and COR-holders through six off-site audit reviews in 2020, conducted by Partnerships on audits conducted by external auditors.
- AMHSA offered action plans in lieu of COR Maintenance audits to 12 of its COR-holders in 2020.



## GOAL 4

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***Provide customer excellence to Alberta municipalities through cost-effective access to subject matter experts (SMEs) and strategic partners***

### **Collaboration with Certifying Partners and Others**

AMHSA formed many strategic partnerships in 2020 to deliver customer excellence, increase member value/member trust, and provide cost-effective member access to Leading Subject Matter Experts (SMEs) in areas of: ergonomics; line of fire; slips, trips, and falls (Winter Ready); and mental health.

AMHSA invested heavily in relationships with other Certifying Partners and stakeholders on several items to promote education in occupational injury/illness prevention to leverage each organization's efforts and mandates. This collaboration fulfilled expectations of the MoU with Alberta Labour. AMHSA's collaboration included, but was not limited to, the following organizations:

<b>Alberta Association for Safety Partnerships (AASP)</b>	<b>Energy Safety Canada (ESC)</b>
<b>Alberta Construction Safety Association (ACSA)</b>	<b>Continuing Care Safety Association (CCSA)</b>
<b>Alberta Motor Transport Association (AMTA)</b>	<b>Government of Alberta</b>
<b>Alberta Urban Municipalities Association (AUMA)</b>	<b>Alberta Partnerships in Injury Reduction</b>
<b>BC Municipal Safety Association (BCMSA)</b>	<b>Rural Municipalities of Alberta (RMA)</b>
<b>Manufacturers' Health &amp; Safety Association (MHSA)</b>	<b>Workers' Compensation Board – Alberta</b>

### **4.1 Obtaining Customer Insights**

AMHSA undertook post-AMHSA contact evaluations to better understand the needs of its members and to provide customer excellence. These evaluations encompassed the solicitation of member feedback after they attended AMHSA product offerings such as online/classroom training, webinars, Safety Council Meetings (Northern Alberta, Southern Alberta, and Alberta Cities), and any other special training events AMHSA offered.

AMHSA received positive feedback on our Maintaining Mental Fitness weekly webinars, MSI webinar coaching series, and our Safety Council Meetings, to name just a few.

## 4.2 Creating Products and Services that Members Want

In 2020, in response to member requests for additional courses, AMHSA provided new versions of existing courses:

- Leadership for Safety Excellence (LSE) for Managers
- Leadership for Safety Excellence (LSE) for Senior Leaders
- Workplace Violence and Harassment Prevention training
- WHMIS 2015 (AMHSA)

Leadership for Safety Excellence - AMHSA migrated from the 2019 pilot sessions for each of the new LSE courses for Managers and Senior Leadership Teams. In 2020, one municipality provided LSE training for 34 employees using the suite of courses from Supervisor to Manager to Senior Leaders. This training incorporated municipal-specific policies and procedures for a consistent understanding across all levels of leaders.

Workplace Violence and Harassment Prevention - AMHSA received requests to address varying employee needs regarding preventing violence and harassment in the workplace. The existing full day course included valuable components to prepare employees to identify and manage the hazards of violence and harassment. In addition, some municipalities needed shorter courses that met the minimum legislative training requirements. In response, AMHSA developed two new courses: a 2-hour course covering only the legislation related to violence and harassment prevention, and a half-day version that covers the identification of the hazards but does not include practice in managing situations. These new courses allow municipalities to tailor their training program to specific employee needs.

## 4.3 Design and Implement Customer-Centric Processes

AMHSA's instructors are a key asset in delivering best in-class learning experiences for our members. As a part of AMHSA's 2020 Business Plan, AMHSA set out to pilot access to an online instructor review technology system.

The pilot was launched successfully at the end of 2020, with a focus on AMHSA instructors facilitating the most attended courses. Currently, almost 400 ratings have been received from course participants with an average rating of 3.8 / 4.

AMHSA thanks all our instructors for the passion and energy that they bring to every course delivery and for their willingness to share their unique experience related to the municipal industry – these factors are consistently mentioned in the positive feedback provided by participants!

#### 4.4 Create Performance Metrics & Action

Communicating effectively with our members and understanding the platforms they use are critical to the AMHSA customer experience. Obtaining, trending, and responding to user data and metrics were accomplished 2020. This included:



## GOAL 5

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***Demonstrate AMHSA value and accountability in supporting OHS prevention initiatives and Partnerships' annual reporting requirements for performance metrics that impact Alberta municipalities***

### **5.1 Psychological Health**

In 2020, AMHSA supported its members in psychological health and leveraged strategic partnerships to fulfill Goal 5 contained in our Business Plan. This supported external accountabilities of Safety Associations:

- Alberta Labour identified psychosocial hazards (including workplace violence, harassment, and mental health) within its Top 3 System Priorities as part of its OHS Prevention Initiative.
- Starting in 2020, all Certifying Partners (CPs) must report annually on 14 specific measurements to Partnerships – including psychosocial hazards (9.2.2.5).

#### **5.1.1 Psychological Health and Safety Impact Group**

AMHSA partnered with Howatt HR Consulting to provide a 12-24 month impact group to our municipal membership with the skills to implement components of the Canadian Standard Association (CSA) National Standard for Psychological Health and Safety in the Workplace into their health and safety management systems. As this product did not exist in the market, it was an ambiguous goal and resulted in feedback from our membership that it was initially perceived to be a research study versus a work site product that would provide tangible results. There were also questions about what competency their leadership would receive and what the results would be.

As a result of member feedback and changing conditions that occurred in Alberta (i.e., government changes, reduced tax collection and sector pressure, job loss and furlough of workforce, and COVID-19 pandemic), AMHSA updated this program to “Impact Group version 2” that gives far more competency-based deliverables, such as a psychological safety toolbox and the offerings of the benchmarking, coaching, and implementation to our municipal members who choose to participate. Four municipalities participated in the “Impact Group” in 2020.



**The Psychological Health and Safety Certification program “really focus[es] on mental health prevention and how we can create a sustainable plan for encouraging mental wellness for all employees (not just the ones that are obviously suffering and challenged). That can change for any employee at any time, so preventing is the best strategy.”**

### **5.1.2 Workplace Mental Health in Alberta Workshop – Creating Psychologically Safe Workplaces in Adverse Economic Times**

On March 12, 2020, AMHSA hosted an all-day interactive workshop, networking lunch, and panel discussion with leading experts in workplace psychological safety and HR strategy including Dr. Bill Howatt from Howatt HR; Dr. Lisa Ross-Rodriguez, Director of OHS Prevention Strategies; Michelle Semotiuk, Manager Special Care Services with WCB-Alberta; Jennifer Miller, Q.C., Partner at Bennett Jones LLP; Olana Todoruk, Senior Director Benefit Services AUMA; and Craig Hrynychuk, Executive Director of AMHSA. Topics included in the workshop included:

- Constructing a psychological health strategy
- Reviewing your mental health metrics and determining if you are being effective
- Learning strategies for resilience
- Strategizing effective metrics in mental health
- Connecting with other HR/OHS professionals to share best practices

### **5.1.3 Tactics for Maintaining Mental Fitness during the COVID-19 Pandemic**

On March 24, 2020, AMHSA, in partnership with Howatt HR, Canadian Society of Safety Engineers (CSSE), and the Alberta Urban Municipalities Association (AUMA) kicked off a weekly series of 30-45 minute live webinars that were offered free to our members, non-members, and partners. These 20 weekly discussions were designed to examine the key behaviors that organizations and individuals can do to maintain mental fitness during the pandemic. A new topic and micro-skill were introduced each week to support charging the mental health battery. AMHSA hosted and recorded the webinars which were accessible for viewing on demand. Over 5,000 participants took advantage of these free sessions.



#### 5.1.4 COVID-19 Return to Work Virtual Workshop

On June 23, AMHSA partnered with Howatt HR, EWI Works, Safety Function, and Alberta Construction Safety Association in presenting a full-day virtual workshop for over 300 participants covering the following modules:

- Risk Management (addressed by speaker Dr. Matthew Hallowell, Safety Function)
- Ergonomics (addressed by Dr. Linda Miller, EWI Works), and
- Psychological Health and Wellness (Dr. Bill Howatt, Howatt HR)

The goal of this workshop was to provide a panel of three industry experts as noted above to address workers returning to work safely while reducing mental, ergonomics and workplace harms, and increasing resilience leading to reduced claims and more productive employees.



**The Maintaining Mental Fitness webinars are “absolutely amazing - a wealth of information in plain language [with] great ideas to apply personally and in the workplace – thank you!”**

#### 5.1.5 Two-Day Psychological Health and Safety Leader Course and Workshop

On June 24, AMHSA and Howatt HR kicked off its 2-day Psychological Health and Safety Certification interactive program for the impact and non-impact groups which included over 40 participants such as HR and OHS professionals, Joint Work Site Health and Safety Committee/ Representative Members and Union Leaders. Participants were provided with access to Howatt tools such as the Strategic Compass, Organizational Typology, and a Foundation Workbook. The competencies covered in this event were:

- Overview of Psychological Health & Safety Management System (PHSMS) strategy
- Overview of the facilitator competency
- The knowledge for the National Standard for Psychological Health and Safety in the Workplace
- Measurement and evaluation considerations
- Three steps to implementing a strategy

\*Future sessions continued throughout 2020 and in 2021.

#### **5.1.6 Mental Health Commission of Canada (MHCC) Training**

AMHSA offered two MHCC Mental Health First Aid classroom training sessions. One was off-site for a municipality member and the other was open to the public. Due to the pandemic, all classroom courses were halted by MHCC with the goal to train its instructors in October, 2020 on a live webinar platform available in November.

#### **5.1.7 2021 Grant Application**

In August, AMHSA applied for a \$427,000 grant through the Mental Health and Addiction COVID-19 Community Funding Grant by Alberta Health. AMHSA's application for funding in both Phase 2 and 3 were not approved.



# Our Influence & Partnerships

In 2020 AMHSA's participation and Strategic Partnerships created a positive **IMPACT** and **INFLUENCE** on a range of working groups, committees, and executives. These significant contributions of time and resources helped support accountability, good governance, member advocacy/representation, and industry leadership.

## Industry Task Force (ITF) Association

ITF Executive (Treasurer)  
Psychological Injury Working Group

## Alberta Labour

Strategic Steering Committee (SSC)  
Certifying Partner (CP) Group  
COR Working Group(s)  
COVID-19 Subcommittee  
Psychosocial Hazard WG  
Musculoskeletal Disorder (MSD) WG

## Conference Board of Canada

Health & Safety Leadership Centre (HSLC)  
HSLC Advisory Group

## WCB-Alberta

Policy Consultation Advisory Group (PCAG) - ITF Delegate  
Psychological Injury Working Group (PIWG)

## Mental Health

- Howatt HR
- Mental Health Commission of Canada (TWM, MHFA)
- Canadian Mental Health Association (NMT)
- Maintaining Mental Fitness

## OHS Education

- NAIT OHS Program Advisory Committee (PAC)
- UNB OHS Certificate Scholarship Sponsor
- University of Colorado

## Municipal Partners

- Alberta Urban Municipalities Association (AUMA)
- British Columbia Municipal Safety Association (BCMSA)
- Rural Utilities Safety Association (RUSA)

## Thought Leaders/SME

- Construction Safety Research Alliance (CSRA)
- Safety Function (Human Factors)
- EWI Works (MSI Prevention)
- DEVCO (Visual Safety)



## OUR FINANCIAL PERFORMANCE -2020

As at December 31, 2020



**\$2,523,275**

Net assets



**\$628,600**

Restricted Income  
Recognized



**\$500,822**

Restricted Income  
Future Recognized



**\$1,129,800**

Capital Assets

**\$772,978**

Excess of revenue  
over expenses before  
amortization



**\$549,518**

No Excess of  
Revenue over  
Expenses

# Our AMHSA 2020 Highlights

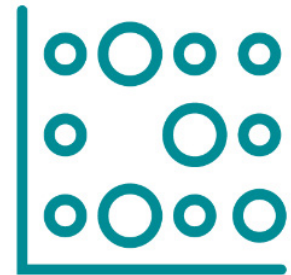
## Local Authority Pension Plan (LAPP) Acceptance/Enrollment

During Q4 of 2020, AMHSA realized its long ambition to join the Local Authorities Pension Plan (LAPP). This milestone was overwhelmingly supported by AMHSA employees.



## Premier Launch of ISO 45001: 2018 Training

AMHSA **SOLD OUT** its first offering of the international standard for Occupational Health and Safety (ISO 45001:2018). Training included 2-Day Requirements, Internal Auditor, and Lead Auditor.



## AMHSA Values Creation

AMHSA had existing Vision, Mission, and Mandate Statements - however no codified Values to guide organizational behaviours and norms. In 2020, AMHSA solicited employee input during Engagement & Alignment Meeting, and presented draft values to its Board of Directors.



## WorkSafeBC Workplace Partner Grant Award

AMHSA was accepted as a Workplace Partner by WorkSafeBC for Musculoskeletal Injury (MSI) Screening Tool Grant. AMHSA's partners on this project include the University of Alberta, BCMSA and EWI Works.







## OUR GOVERNANCE

Governance is defined as the process of providing strategic leadership to an organization.



1

### Our Governance Model

AMHSA utilizes a Modified Carvel Model of governance. This model is widely used among Not-For-Profit Associations and facilitates a balance of governance and organizational agility. A supporting Authorities Matrix complements this governance model.



2

### Our Board Executive

The AMHSA Board Executive is composed of 3 key roles:

- Chair
- Vice Chair
- Treasurer



3

### Our Board Directors

AMHSA's Board is composed of fourteen (14) Directors (when all positions constituted). Our Board composition is somewhat unique in that it constitutes 50% Municipal Employer Representation and 50% Municipal Worker Representation.



4

### Our Board Committees

The Board of Directors has 2 Committees:

- Strategic Planning Committee
- Governance Committee



5

### Our Bylaws

For more information regarding AMHSA Bylaws please click: [AMHSA Bylaws.](#)

# Our Board Executive - 2020

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**Chris Colliers**

AMHSA Board Chair, City of Calgary



**Dr. Mircea Fagarasanu**

AMHSA Vice Chair, City of Edmonton



**Jeri Wolfe**

AMHSA Treasurer, City of Leduc

AMHSA thanks the following Executives who completed their terms on the Board in 2020: Dr Mircea Fagarasanu and Jeri Wolfe.

We appreciate their commitment, input, and dedication to AMHSA.

# Our Board of Directors - 2020

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**Brian Brewin**

Director, Rural Municipal Association (RMA)



**Miles Lowe**

Director, Alberta Municipal Supervisors' Association (AMSA)



**Dan Rites**

Director, Alberta Water and Wastewater Operators Association (AWWOA)



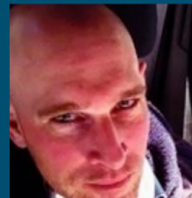
**Corey Nesdoly**

Director, Canadian Union of Public Employees (CUPE) Local 38



**Mohinder Banga**

Director, Alberta Urban Municipalities Association (AUMA)



**Scott Cush**

Director, Canadian Union of Public Employees (CUPE) Local 37



**Thomas Goulden**

Director, Local Government Administration Association (LGAA)



**Lanny Chudyk**

Director, Civic Service Union 52 (CSU)

# AMHSA Board of Directors - 2020

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**Leo Ludwig**

Director, Alberta Rural Municipal Administrators' Association (ARMAA)



**Vacant**

Director, Other City – Worker



**Vacant**

Director, Canadian Union of Public Employees (CUPE) Local 30

AMHSA thanks the following Directors who completed their terms on the Board in 2020: Brian Brewin, Miles Lowe, Leo Ludwig, and Scott Cush.

We appreciate their commitment, input, and dedication to AMHSA.

# APPENDIX A

## AUDITED FINANCIAL STATEMENTS





**Alberta Municipal Health & Safety Association  
Financial Statements**

*December 31, 2020*

## Management's Responsibility

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To the Members of Alberta Municipal Health & Safety Association:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian accounting standards for not-for-profit organizations. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Board of Directors ("the Board") is composed entirely of Directors who are neither management nor employees of the Association. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Board is also responsible for recommending the appointment of the Association's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the members to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Board and management to discuss their audit findings.

May 14, 2021

*Craig Hrynchuk*

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Hrynchuk  
Date: 2021.06.16 14:06:49 -06'00'

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Craig Hrynchuk, Executive Director

## Independent Auditor's Report

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To the Members of Alberta Municipal Health & Safety Association:

### Opinion

We have audited the financial statements of Alberta Municipal Health & Safety Association (the "Association"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at December 31, 2020, and the results of its operations and its cash flows 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 Association 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 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 Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Calgary, Alberta

May 14, 2021

*MNP LLP*

Chartered Professional Accountants

# Alberta Municipal Health & Safety Association

## Statement of Financial Position

As at December 31, 2020

	2020	2019
<b>Assets</b>		
<b>Current</b>		
Cash (Note 4)	981,283	1,172,899
Accounts receivable	116,610	129,772
Government assistance receivable (Note 5)	392,166	-
Goods and Services Tax receivable	22,752	752
Prepaid expenses and deposits	133,056	110,520
	<b>1,645,867</b>	<b>1,413,943</b>
<b>Restricted cash (Note 6)</b>	<b>500,822</b>	<b>611,865</b>
<b>Capital assets (Note 7)</b>	<b>1,129,800</b>	<b>690,359</b>
	<b>3,276,489</b>	<b>2,716,167</b>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable and accrued liabilities	252,392	130,545
Deferred revenue (Note 8)	-	6,437
	<b>252,392</b>	<b>136,982</b>
<b>Deferred contributions (Note 9)</b>	<b>500,822</b>	<b>605,428</b>
	<b>753,214</b>	<b>742,410</b>
<b>Commitments (Note 10)</b>		
<b>Significant event (Note 3)</b>		
<b>Net Assets</b>		
Unrestricted	1,393,475	1,283,398
Invested in capital assets	1,129,800	690,359
	<b>2,523,275</b>	<b>1,973,757</b>
	<b>3,276,489</b>	<b>2,716,167</b>

Approved on behalf of the Board



Christopher Collier, Board Chair

*Craig Hrynychuk*

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Hrynychuk  
Date: 2021.06.16 14:08:19 -06'00'

Craig Hrynychuk, Approved Board Delegate



# Alberta Municipal Health & Safety Association

## Statement of Operations

For the year ended December 31, 2020

	2020 Budget (unaudited)	2020	2019
<b>Revenue</b>			
WCB grant	1,800,000	1,800,000	1,800,000
Program registrations	720,000	603,273	942,543
Sale of materials	50,000	11,275	21,304
Other	11,000	17,589	1,776
Interest	4,000	5,589	7,540
Deferred revenue recognized (Note 9)	-	628,600	221,502
Increase (decrease) in WCB funds held on deposit	90,000	(183,803)	(12,063)
	2,675,000	2,882,523	2,982,602
<b>Expenses</b>			
Advertising	65,000	16,421	54,282
Bad debts	2,000	713	501
Bank charges and interest	6,000	5,527	8,761
Computer	150,000	149,305	140,041
Contract services	110,000	119,701	222,995
Insurance	-	11,526	6,076
Office equipment lease	8,000	7,760	6,754
Office expenses	149,000	89,616	115,650
Professional development	-	40,553	18,270
Rent	180,000	139,256	170,108
Repairs and maintenance	-	13,554	18,071
Salaries and benefits (Note 5)	1,350,000	951,298	1,145,851
Telephone	-	15,448	17,466
Travel and subsistence	50,000	11,359	58,207
	2,070,000	1,572,037	1,983,033
<b>Program development and training</b>			
Instructors and resource people	300,000	152,035	340,630
Preparation and materials	130,000	50,970	91,288
Travel and facility rent	150,000	51,758	177,257
Special projects expenses	-	212,925	132,801
	580,000	467,688	741,976
<b>COVID-19 expenses</b>	-	66,696	-
<b>Board expenses</b>	25,000	3,124	17,794
<b>Total expenses</b>	2,675,000	2,109,545	2,742,803
<b>Excess of revenue over expenses from operations</b>	-	772,978	239,799

Continued on next page



# Alberta Municipal Health & Safety Association

## Statement of Operations

For the year ended December 31, 2020

	2020 Budget (unaudited)	2020	2019
<b>Excess of revenue over expenses from operations</b> <i>(Continued from previous page)</i>	-	772,978	239,799
<b>Other income (expenses)</b>			
Gain on disposal of assets	-	3,439	-
Amortization expense	-	(226,899)	(162,545)
	-	(223,460)	(162,545)
<b>Excess of revenue over expenses</b>	-	549,518	77,254

# **Alberta Municipal Health & Safety Association** **Statement of Changes in Net Assets**

*For the year ended December 31, 2020*

	<i>Unrestricted</i>	<i>Invested in capital assets</i>	<i>2020</i>	<i>2019</i>
<b>Net assets, beginning of year</b>	<b>1,283,398</b>	<b>690,359</b>	<b>1,973,757</b>	<b>1,896,503</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>772,978</b>	<b>(223,460)</b>	<b>549,518</b>	<b>77,254</b>
<b>Purchase of capital assets</b>	<b>(666,340)</b>	<b>666,340</b>	<b>-</b>	<b>-</b>
<b>Proceeds on disposal of capital assets</b>	<b>3,439</b>	<b>(3,439)</b>	<b>-</b>	<b>-</b>
<b>Net assets, end of year</b>	<b>1,393,475</b>	<b>1,129,800</b>	<b>2,523,275</b>	<b>1,973,757</b>

# Alberta Municipal Health & Safety Association

## Statement of Cash Flows

*For the year ended December 31, 2020*

	2020	2019
<b>Cash provided by (used for) the following activities</b>		
<b>Operating</b>		
Excess of revenue over expenses	549,518	77,254
Amortization	226,899	162,545
Bad debts	713	501
Gain on disposal of capital assets	(3,439)	-
	<b>773,691</b>	<b>240,300</b>
Changes in working capital accounts		
Accounts receivable	12,449	(36,969)
Government assistance receivable	(392,166)	-
Goods and Services Tax receivable	(22,000)	12,224
Prepaid expenses and deposits	(22,536)	(2,783)
Accounts payable and accrued liabilities	121,847	(33,111)
Deferred revenue	(6,437)	(163)
Deferred contributions	(104,606)	143,498
	<b>360,242</b>	<b>322,996</b>
<b>Investing</b>		
Proceeds on disposal of short term investments	-	500,000
Purchase of capital assets	(666,340)	(108,053)
Proceeds on disposal of capital assets	3,439	-
	<b>(662,901)</b>	<b>391,947</b>
<b>(Decrease) increase in cash resources</b>	<b>(302,659)</b>	<b>714,943</b>
<b>Cash resources, beginning of year</b>	<b>1,784,764</b>	<b>1,069,821</b>
<b>Cash resources, end of year</b>	<b>1,482,105</b>	<b>1,784,764</b>
<b>Cash resources are composed of:</b>		
Cash	981,283	1,172,899
Restricted cash (Note 4), (Note 6)	500,822	611,865
	<b>1,482,105</b>	<b>1,784,764</b>

# Alberta Municipal Health & Safety Association

## Notes to the Financial Statements

For the year ended December 31, 2020

### 1. Incorporation and nature of the organization

The Alberta Municipal Health & Safety Association (the "Association") was incorporated on July 12, 1991 under the Societies Act of the Province of Alberta and is registered as a Society. Therefore, the Association is exempt from income taxes under the Income Tax Act (the "Act"). In order to maintain its status as a registered Society under the Act, the Association must meet certain requirements within the Act. In the opinion of management these requirements have been met.

The Association provides safety training and training materials to all municipalities in Alberta.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian accounting standards for not-for-profit organizations set out in Part III of the CPA Canada Handbook - Accounting Standards for Not-For-Profit Organizations, as issued by the Accounting Standards Board in Canada using the following significant accounting policies:

#### **Cash and cash equivalents**

Cash and cash equivalents include balances with banks and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

#### **Government assistance**

Government assistance is recognized when there is reasonable assurance that the conditions attached to the government assistance will be met and that the assistance will be received. Government assistance is recognized against costs over the periods necessary to match it with the related costs that it is intended to compensate.

#### **Capital assets**

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is provided using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Rate
Computer equipment	3 years
Database and web-based tools	4 to 10 years
Furniture and fixtures	4 years
Leasehold improvements	5 - 10 years

#### **Revenue recognition**

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

Unrestricted investment income is recognized as revenue when earned.

WCB grant revenue is recognized when received. Program materials revenue is recognized when programs are finished and materials are sold. Restricted grant revenue is recognized when qualifying expenditures are incurred.

## Alberta Municipal Health & Safety Association

### Notes to the Financial Statements

For the year ended December 31, 2020

#### 2. Significant accounting policies (continued from previous page)

##### **Employee future benefits**

During previous years, and most of the 2020 fiscal year, the Association's employee future benefit programs consisted of a defined contribution pension plan where the Association and employee each contribute a percentage of the employee's salary to an RRSP ("the RRSP Pension Plan"). During fiscal 2020, the Association terminated its participation in the RRSP Pension Plan, and commenced participation in the Alberta Local Authorities Pension Plan ("LAPP"). The contribution rates used in the RRSP Pension Plan were equivalent to those required in the LAPP. Employee contributions to both the RRSP Pension Plan and the LAPP are at a rate of 8.39% up to the Year's Maximum Pensionable Earnings ("YMPE") as established by the Canada Pension Plan and 12.84% (2019 - 8.39% and 12.84% respectively) thereafter to an earnings cap of \$172,221 (2019 - \$168,498). Contributions by the Association are at a rate of 9.39% up to the YMPE and 13.84% (2019 - 9.39% and 13.84% respectively) thereafter to the earnings cap stated above. The YMPE for the year is \$58,700 (2019 - \$57,400). During the year, the Association contributed \$94,533 (2019 - \$113,047) to the RRSP Pension Plan and \$15,486 (2019 - \$nil) to the LAPP.

##### **Measurement uncertainty (use of estimates)**

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

Funds held on deposit by (indebtedness to) by WCB on behalf of the Association is based on WCB estimated annual surpluses (deficits) that are not finalized prior to the release of the Association's financial statements. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenue over expenses in the periods in which they become known.

##### **Financial instruments**

The Association recognizes its financial instruments when the Association becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management. Financial assets and liabilities originated and issued in all other related party transactions are initially measured at their carrying or exchange amount in accordance with Section 3840 *Related Party Transactions*.

At initial recognition, the Association may irrevocably elect to subsequently measure any financial instrument at fair value. The Association has not made such an election during the year.

All of the Association's financial assets and liabilities are recorded at cost or amortized cost.

##### **Financial asset impairment**

The Association assesses impairment of all of its financial assets measured at cost or amortized cost. The Association groups assets for impairment testing when there are numerous assets affected by the same factors. When there is an indication of impairment, the Association determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Association reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Association reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenue over expenses in the year the reversal occurs.



## Alberta Municipal Health & Safety Association Notes to the Financial Statements

For the year ended December 31, 2020

### 3. Significant event

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

The impact on the Association was as follows: Program registrations were lower than previous year due to reduced in-person offerings. With Municipal member layoffs impacting the volume of WCB premiums in Alberta, there is uncertainty as to the value of WCB grants to be received in the future. Additionally, less vacation time was taken during the year which resulted in an increased vacation liability. The Association has found efficiencies through reduced travel and other expenses, and have applied for Government Assistance programs, such as the Canada Emergency Wage Subsidy ("CEWS") and the Canada Emergency Rent Subsidy ("CERS").

The impact of the COVID-19 outbreak going forward will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus.

### 4. Cash

	2020	2019
General bank account	211,258	589,836
Special projects account	757,988	614,031
Contingency account	539,130	423,365
Funds held on deposit by (indebtedness to) WCB on behalf of the Association	(26,271)	157,532
Less: amounts classified as restricted cash (Note 5)	(500,822)	(611,865)
	<b>981,283</b>	<b>1,172,899</b>

The special projects account consists of funds internally designated for use in specific projects approved by the Board of Directors.

### 5. Government assistance

In April 2020, the Government of Canada announced the Canada Emergency Wage Subsidy ("CEWS") in order to help employers retain staff members and/or to recall employees in response to challenges posed by the COVID-19 pandemic.

Management determined, in consultation with external advisors, that the Association met the employer eligibility criteria and applied for the CEWS retroactively to April 12, 2020. The Association has recorded a net subsidy lowering salaries and benefits expenses by \$367,797. The amount is included in government assistance receivable at year-end.

In the current year, the Association applied for the Canada Emergency Rent Subsidy ("CERS"), which is intended to provide rent assistance to small businesses that experienced financial hardship due to COVID-19. The Association has recorded a net subsidy lowering rent expense by \$24,369. The amount is included in government assistance receivable at year-end.



**Alberta Municipal Health & Safety Association**  
**Notes to the Financial Statements**  
*For the year ended December 31, 2020*

**6. Restricted cash**

Restricted cash has been designated for use in specific projects as follows:

		<b>2020</b>	<b>2019</b>
Deferred revenue	(Note 7)	-	6,437
Deferred contributions	(Note 8)	<b>500,822</b>	605,428
<b>Total</b>		<b>500,822</b>	611,865

**7. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>2020 Net book value</b>	<b>2019 Net book value</b>
Computer equipment	89,342	89,342	-	5,784
Database and web-based tools	1,847,055	782,547	1,064,508	588,084
Furniture and fixtures	159,027	156,264	2,763	3,683
Leasehold improvements	375,711	313,182	62,529	92,808
	<b>2,471,135</b>	<b>1,341,335</b>	<b>1,129,800</b>	690,359

# Alberta Municipal Health & Safety Association

## Notes to the Financial Statements

*For the year ended December 31, 2020*

### 8. Deferred revenue

Deferred revenue consists of pre-paid memberships and course registration fees.

### 9. Deferred contributions

Deferred contributions consist of unspent funding received and externally restricted for use in completing special projects approved by donors. Recognition of these amounts as revenue is deferred to periods when the specified expenditures are incurred. Changes in the deferred contribution balance are as follows:

	2020	2019
<b>WCB and other special grant funding for course development</b>		
Balance, beginning of year	44,098	121,740
Recognized as revenue during the year	(1,668)	(77,642)
Balance, end of year	42,430	44,098
<b>Creative sentencing agreement - boring and trenching</b>		
Balance, beginning of year	226,792	-
Received during the year	-	240,000
Recognized as revenue during the year	(226,792)	(13,208)
Balance, end of year	-	226,792
<b>Creative sentencing agreement - lawn maintenance</b>		
Received during the year	300,000	-
Recognized as revenue during the year	(174,298)	-
Balance, end of year	125,702	-
<b>Psychological Health Impact Group</b>		
Received during the year	205,814	-
Recognized as revenue during the year	(171,558)	-
Balance, end of year	34,256	-
<b>WCB leasehold improvement funding</b>		
Balance, beginning of year	308,774	340,190
Recognized as revenue during the year	(10,340)	(31,416)
Balance, end of year	298,434	308,774
<b>City of Calgary contractor safety management</b>		
Balance, beginning of year	25,764	-
Received during the year	18,180	125,000
Recognized as revenue during the year	(43,944)	(99,236)
Balance, end of year	-	25,764
	<b>500,822</b>	<b>605,428</b>

Grant revenues are recognized as the eligible expenditures are incurred.

## Alberta Municipal Health & Safety Association

### Notes to the Financial Statements

For the year ended December 31, 2020

#### 10. Commitments

The Association has entered into premises lease agreements at its Sherwood Park and Calgary locations. The Sherwood Park lease expires December 31, 2028, and the Calgary lease expires September 30, 2023. The estimated minimum annual payments until maturity are as follows:

2021	169,715
2022	180,539
2023	156,168
2024	83,052
2025	83,052
Thereafter, to December 31, 2028	249,156
	<u>921,682</u>

#### 11. Financial instruments

The Association, as part of its operations, carries a number of financial instruments. It is management's opinion that the Association is not exposed to significant interest rate, currency, credit, liquidity or other price risks arising from these financial instruments except as otherwise disclosed.

#### 12. Economic dependence

The Association's primary source of revenue is an operating grant from the Workers' Compensation Board of Alberta ("WCB"). The grant funding is dependant upon WCB approval of the Association's annual business plan. As at the date of the financial statements, the Association has obtained approval of the 2021 annual business plan.

#### 13. Budget information

The budget information presented in these financial statements has been approved by the Board of Directors, is unaudited, and presented for information purposes only.



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