

Annual Report  
*of*  
Safety and Risk Officer  
Angela Byrne  
*For Fiscal Year 2021*

Technical Standards and Safety Authority

*September 2021*

## Introduction

I am pleased to present the Safety and Risk Officer (“SRO<sup>1</sup>”) Annual Report for the fiscal year 2021 (“FY21”).

One of my responsibilities as the SRO is to release an Annual Report to the public. As described in the Memorandum of Understanding (“MOU”) between the Ministry of Government and Consumer Services (“MGCS”) and the Technical Standards and Safety Authority (“TSSA”) the purpose of my report is to provide *“an overview of the CSRO<sup>2</sup>’s activities and operations, highlight key recommendations arising out of any other report issued by the CSRO in the preceding year, and any other matter the CSRO considers relevant to the public<sup>3</sup>.”*

The intended audience for the report is the general public.

Being appointed in October 2019, this is my second Annual Report and reports on my activities for the period from May 1, 2020 to April 30, 2021.

## Overview of SRO Activities for Fiscal Year 2021

As reflected in the FY21 Work Plan approved by the Safety and Regulatory Affairs Committee (“SRAC”) of the Board, my activities continued to build on the theme of data quality identified with my appointment as SRO in October 2019 and leveraged activities completed in fiscal year 2020 (“FY20”). The main deliverable completed in FY21 was my report on the SRO Review of the Annual State of Public Safety Report (“PSR”) for the fiscal year 2020.

Providing independent assurance of the PSR becomes increasingly important as TSSA continues its journey to becoming a modern outcome-based regulator where access to timely, reliable data informs decisions and prioritizes resources. As a public facing document the PSR demonstrates value by providing tangible evidence of the role and actions of TSSA in the state of safety in Ontario. Applying an assurance focus to the SRO review of the report provides an unprecedented level of independent assurance aimed at inspiring trust in TSSA activities.

The FY20 PSR was the first year in which the review by the SRO applied an assurance focus. The purpose of the review was to assess the quality, accuracy, and clarity of select safety data used in the report. My review found that overall, the quality, accuracy and clarity of the in-scope data disclosures presented in the PSR continued to be strengthened as TSSA implemented changes in response to recommendations from the Auditor General and TSSA’s Internal Audit department. I provided recommendations to build on work that was underway and improve the quality of the PSR. Management’s response and progress on the recommendations are discussed later in this report.

Other deliverables that I completed in the Work Plan for FY21 were:

- The SRO Annual Report FY20, and
- The submission of the FY22 Work Plan and Budget for SRAC Approval.

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<sup>1</sup> The MOU refers to the Chief Safety and Risk Officer or CSRO. TSSA refers to the position as the Safety and Risk Officer or SRO to reflect the assurance focus of the role applied in 2019.

<sup>2</sup> Ibid

<sup>3</sup> “Memorandum of Understanding”, Technical Standards and Safety Authority, October 2019, page 12, <https://www.tssa.org/en/about-tssa/resources/MEMORANDUM-OF-UNDERSTANDING---October-2019.pdf>

In addition to completing the deliverables noted above, I continued to build on the value of my position as the SRO by taking steps to strengthen relationships and coordination with Internal Audit. Coordination between the two roles is viewed as essential to optimizing the value added by each role under the enhanced assurance role of the SRO, and to minimize duplication and ensure efficiency.

The focus of my work in FY21 was strengthening the SRO review of the PSR. I collaborated with Internal Audit, MNP LLP<sup>4</sup>, and TSSA management to leverage the work and results of my review of the FY20 PSR to enhance the level of assurance on data disclosures in the PSR. This collaboration provides an opportunity for a more robust approach and increased value to TSSA and its stakeholders.

The review of the FY21 PSR involved two distinct elements - one tailored to provide assurance on the accuracy of select data disclosures and the other designed to review the quality and clarity of data of the same disclosures.

A brief description of the two above-noted elements of the FY21 PSR approach follows:

#### Accuracy

To review the accuracy of data in the FY21 PSR I directed and relied on the work of MNP LLP to complete a CSAE<sup>5</sup> 3001 limited assurance engagement focusing on the accuracy and completeness of specific 'in scope' disclosures

The CSAE 3001 standard was chosen as the most relevant methodology as the information being assessed is non-financial in nature. The CPA Canada standard allows for an objective and structured approach to be used for evaluating data against applicable criteria and for expressing a conclusion that provides assurance to users of the data.

A 'limited assurance' engagement requires the collection of evidence, performance of audit tests and provides assurance focused on a specific subject matter. In this instance, it is being utilized to provide assurance on select disclosures related to the accuracy and completeness of data within the PSR, including the Risk of Injury and Fatality, Observed Injury Burden, and Incidents and Near Misses.

#### Quality and Clarity

With respect to the elements of the quality and clarity of data, I independently reviewed compilation and reporting processes related to the noted 'in scope' data disclosures.

As there are no auditing standards that provide specific assurance on data quality and clarity, such as the CSAE 3001 standard that MNP executed for the review of accuracy, my assessment of quality and clarity was conducted with reference to the Performance Reporting Principles For the British Columbia Public Sector<sup>6</sup> ("Reporting Principles"). The Reporting Principles are a good fit for the review of the quality and clarity of data in the PSR as they serve as guidance in reporting to the public on performance.

In conducting the two elements of the engagement, TSSA's processes and disclosures were subjected to a more in-depth review to determine whether the applicable criteria for accuracy, quality and clarity were

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<sup>4</sup> MNP LLP is a leading Canadian accounting, tax and business consulting firm and is currently engaged by the TSSA to provide assurance and advisory services.

<sup>5</sup> *Canadian Standards on Assurance Engagements (CSAE), as issued by Chartered Professional Accountants (CPA) Canada.*

<sup>6</sup> Performance Reporting Principles for the British Columbia Public Sector, issued by the Province of British Columbia and the Office of the Auditor General of British Columbia, November 2003

satisfied. I was also mindful of the fact that TSSA is undergoing significant transformation and system changes, and that plans are already in place to enhance the PSR process over the coming fiscal period(s).

The hallmark of a modern, outcome-based regulator is to use data to understand risk, shape the safety oversight framework and develop programs to better target risk and harm reduction and enable compliance. The data reported in the PSR is reflective of the foundation of data guiding decisions and resources within the organization. My review approach for the FY21 PSR provided greater assurance to the readers as to the quality, accuracy and clarity of the data reported. Observations and recommendations resulting from my review as noted in the “Review of the Public Safety Report 2021 Edition” are intended to be useful to TSSA in its evolution to becoming a modern outcome-based regulator.

## Follow Up on SRO Recommendations for FY20

My report on the review of the FY20 PSR included three recommendations for which TSSA management developed an action plan. The following provides details of the recommendations and the status of management’s action plan.

### Recommendation #1: Audience Definition

It is recommended that steps be taken in FY21 to clearly identify the primary reader for the PSR and actively solicit their feedback to confirm the objectives of the PSR and audience needs are being met.

#### Rationale

As the quality and value of a report can only be determined by the intended readers it is critical to ensure a primary audience is identified and that their feedback is sought. When that clarity is missing it will continue to be a challenge to deliver a report in an appropriate format with the correct level of information. There is a risk that the needs of the audience are not satisfied and the quality and value of the report in the eyes of the reader are diminished.

#### TSSA Response and Action

TSSA acknowledges that the State of Public Safety Report is produced with multiple audiences in mind and that having a clear main audience would help improve the focus.

**Action:** By FY21 Q4, TSSA will determine the main audience for the State of Public Safety Report. Once the audience is defined, in FY22 a plan will be developed to focus the report to that audience for the FY23 edition of the report.

#### Status - Open

During FY21 management identified two primary audiences for the Public Safety Report, as follows:

- Government of Ontario (through MGCS), and
- Authorization Holders (regulated parties).

The ability to focus the content to regulated entities was evident in the language and content in the Case Studies and Director’s messages in the FY21 edition of the PSR. Plans are underway to formally solicit feedback from the audiences during FY22 and use the information to continue to strengthen the PSR.

## Recommendation #2: Strengthening of Data Analysis and Interpretation

It is recommended that collaboration between PSRM, the Statutory Directors and their teams and Communication staff continue to be strengthened as it will be instrumental in enriching the quality of interpretation, conclusions, and presentation of data in the PSR.

As a first step it is recommended that the teams review the process for FY20, identify what worked, and implement action to strengthen collaboration for FY21. Formalizing the process by clarifying roles and the timing of activities may be helpful. To build familiarity and strengthen the interpretation of the data it is recommended that the collaboration process include regular review of key metrics throughout the year. This will also help to alleviate some of the year end pressure associated with producing the report.

### Rationale

The preparation of the PSR draws upon various skills and expertise in TSSA. Statutory Directors require an understanding of the analysis and conclusions provided by PSRM to effectively align data points and safety indicators with observations and feedback from the field. PSRM needs feedback from the Statutory Directors to direct further analysis or interpretation of data and validate their conclusions. Finally, the Communication team plays an important role in pulling together a cohesive document that balances a consolidated picture of the state of safety with individual highlights in program areas. Only an effective joint effort between the teams will increase the certainty of delivering a quality PSR report.

### TSSA Response and Action

TSSA agrees that the collaboration between the different functions has improved the quality of interpretations and will continue with this practice moving forward. As part of its continuous improvement practice, TSSA will continue to improve the process to ensure there is a strong interpretation of the data to inform the report's conclusions.

**Action:** The Strategic Analytics team will automate the analysis of key safety performance indicators – particularly those that rely on qualitative data that is more resource intensive to process.

### Status - Closed

During FY21 management implemented automated reports on key safety indicators (High Risk Inventory, Risk of Injury and Fatality, Observed Injury Burden, natural language processing for incidents) to increase the efficiency in analyzing data and expanding access to results. The reports were launched in Spring 2021 and will continue to be enhanced and refined. The change will allow Statutory Directors and others to easily access data. In addition, the Strategic Analytics team holds informal discussions with the program areas to better understand the data and interpret the results. An important consideration under discussion for FY21 PSR reporting has been isolating the impact of COVID on changes in data from previous years.

In the development of the FY21 PSR report the PSRM, Statutory Directors and Communication teams recognize the benefit of collaborating and discussions were initiated earlier in the year. Plans are underway to formalize the working relationship in FY22.

## Recommendation #3: PSR Format and Presentation

As TSSA responds to the suggested improvements from the Peer Review, it is recommended that improvements to case studies and messages from statutory directors be considered. Choosing case studies that can be linked directly to incidents or trends in data would assist the reader in linking TSSA activities with safety data. Clearly stating conclusions and TSSA actions will provide confidence in TSSA's ability to respond. Enhancing the Statutory Director's message as to the activities that TSSA is taking to respond to the data will

help the reader to begin to grasp the value of TSSA activities and how they are improving safety. These improvements may be instrumental in addressing the Peer Review recommendations on answering readers questions as to “why” and “so what?”.

#### Rationale

Enhancing the case studies and messages from statutory directors will add to the quality of the PSR as readers will be able to easily link trends in data to TSSA activities in improving public safety.

#### TSSA Response and Action

Since TSSA introduced case studies in the PSR, it has improved the way they are presented. TSSA agrees that once the main audience for the report is identified, case studies can be strengthened to address the needs of that audience with the goal of helping the reader grasp the value of TSSA activities and how it is improving safety.

**Action:** TSSA will continue to improve the case studies. The automation of incident data analysis will help identify potential case studies early on and work with the program areas to parse out the details.

The Strategic Analytics team will work closely with the Communications and Stakeholder Relations team and the Statutory Directors to identify ways that the key messages of the PSR relate back to the strategic initiatives that TSSA is undertaking to address areas of high risk.

#### Status - Closed

The Strategic Analytics team, in collaboration with Statutory Directors monitored the data for FY21 to identify potential key messages and case studies that would strengthen the context for the data and assist the reader in understanding trends and their significance.

The benefit of this process was evident in language and format that improved the quality and clarity of the FY21 edition. Case studies and Statutory Directors messages were strengthened to better allow the reader to link back to the data presented, provided a stronger conclusion and a direct link to TSSA activities in improving safety.

TSSA demonstrated consistent action on last year’s recommendations and a commitment to continuous improvement of the PSR despite the constraints imposed by a year of COVID and uncertainty. Recommendations #2 and #3 are closed and I will continue to follow up to close Recommendation #1 as action is completed.

## Overview of SRO Activities for Fiscal Year 2022

The Fiscal Year 2022 Work Plan strives to provide the greatest value while minimizing costs. The Work Plan continues with the implementation of the enhanced approach for the review of the FY21 PSR and like last year the main deliverable for the year is the SRO Report on the Annual State of Public Safety Report FY21.

Subsequent to the release of my report on the review of the FY21 PSR the revised methodology executed for the review will be assessed and adjusted to improve on the approach for next release of the PSR.

Other deliverables in the Work Plan for FY22 are:

- The SRO Annual Report FY21, including a report on the Status of Recommendations (to be delivered with this report),
- Draft Scope and Review Approach for Minister's Request regarding Alternate Rules, and
- The submission of the FY23 Work Plan and Budget for SRAC Approval.

Throughout FY22 I will continue to seek feedback on the SRO role and activities and continue to work closely with Internal Audit to avoid duplication, minimize business disruption and leverage appropriate external support as needed.

## Evolution of the Safety and Risk Officer Role

Given that the SRO's mission is to provide the Board of Directors with an independent review of the public safety responsibilities assigned to the TSSA applying an assurance focus to SRO activities was deemed to provide greater value. In 2019 TSSA in collaboration with the MGCS clarified the SRO's responsibilities through a revised Memorandum of Understanding. Activities were defined to reflect an assurance lens supported by reporting and advisory activities, thus allowing for greater reliance on the SRO's evaluation of TSSA activities<sup>7</sup>.

Due to the cost of increasing assurance, current and future work plans for the SRO continue to focus almost exclusively on the review of the PSR. Other SRO duties and responsibilities reflected in the MOU remain outstanding at the direction of SRAC and VP Legal. The focus of the SRO on the review of the PSR is an essential priority in establishing a foundation of assurance that supports the transparency and reliability of public reporting. As operational practices stabilize in the delivery of the PSR, TSSA may consider driving greater value from the SRO role by investing resources that require the SRO to deliver independent advice and other areas of assurance as noted in the MOU. For example, as TSSA continues its journey to a modern outcome-based regulator soliciting the SRO independent perspective on the effectiveness of TSSA's evidence informed operational model and decision making will provide assurance to government and the public that activities are moving TSSA closer to its goal.

Another opportunity to increase TSSA's value from the SRO role is to continue to mature the evaluation process and criteria for assessing the SRO's performance.

In response to the Auditor Generals' report of 2018, TSSA implemented a Performance Framework to guide and support the Board of Directors in preparing and conducting a regular performance discussion with the SRO. The process is designed to provide quantitative and qualitative feedback to the SRO according to the responsibilities as outlined in the Job Description and pursuant to the Technical Standards and Safety Act. In the possession of both parties, it provides an opportunity for constructive, honest discussion and guidance by, and for, both parties.

As performance evaluation criteria changes in response to deliverables approved in the SRO Work Plan, proactive collaboration between SRAC and the SRO will be important to ensure a common understanding of the criteria and their application. A clear understanding by the SRO is fundamental to ensuring alignment with the Work Plan and specific deliverables. As with any performance evaluation process, discussion of performance feedback and an opportunity to provide performance input and comments helps to ensure a

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<sup>7</sup> Refer to Section 14, pg. 11 in the following link to the MOU for a list of duties and responsibilities.  
<https://www.tssa.org/en/about-tssa/resources/MEMORANDUM-OF-UNDERSTANDING---October-2019.pdf>

balance and fair process, including identification of a performance development plans to enhance future performance and deliverables.

As the process matures TSSA may want to strengthen SRO performance evaluation criteria from indicators of volume or completion of activity to indicators demonstrating SRO value to the organization. For example, a measure of value for the SRO Annual Report may be the delivery of a section in the report that provides an overview of the SRO's activities and the value of those activities to TSSA.

## Conclusion

SRO activities in FY21 continued to build on the theme of data quality identified in the previous year with the completion of the main deliverable of the SRO Review of the FY20 PSR. Other deliverables completed were the SRO Annual Report FY20 and the submission of the FY22 Work Plan and Budget for SRAC Approval.

Steps were also taken in FY21 to continue to build on the value of the SRO by strengthening relationships and coordination with Internal Audit. Despite the uncertainty and constraints imposed by the pandemic we felt we made great strides in establishing a foundation for information sharing, collaboration and leveraging of each other's strengths. A key development was building on the approach applied to the FY20 PSR review by increasing the robustness of the approach that leveraged the combined expertise of Internal Audit, the SRO and MNP LLP. The revised approach for FY21 PSR increased the reliability of data provided in the PSR and strengthened TSSA practices supporting the journey to a modern outcome-based regulator.

In response to the recommendations from my review of the FY20 PSR, TSSA continues to demonstrate consistent action and commitment to the continuous improvement of the PSR. This despite significant transformation and systems changes along with the disruption imposed by a year of uncertainty and COVID. I will continue to follow up to close the items as action is completed.

The Fiscal Year 2022 Work Plan strives to provide the greatest value while minimizing costs. The Work Plan continues with the implementation of the enhanced approach for the review of the FY21 PSR and the main deliverable for the year is the SRO Report on the Annual State of Public Safety Report FY21.

With the redefined role of the SRO the evolution continues. Initial steps are beginning to make a difference and are building a strong foundation which will continue to benefit TSSA in the future. The focus of the SRO over the last two years on the review of the PSR is an essential priority in establishing a foundation of assurance that supports the transparency and reliability of public reporting. As operational practices stabilize in the delivering of the PSR, TSSA may consider driving greater value from the SRO role by investing resources that require the SRO to deliver independent advice and other areas of assurance as noted in the MOU.

Leveraging TSSA's performance management process to facilitate constructive, candid discussion and feedback will ensure that the SRO role continues to add value and supports TSSA during a critical phase in its journey to becoming a modern outcome-based regulator.