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Via email: minister.tbs@ontario.ca

November 11, 2026

Kinga Surma, President of the Treasury Board
Treasury Board Secretariat
Rm 4320, 99 Wellesley St W
Toronto, Ontario M7A 1W3

Dear Honourable Kinga Surma:

Re: Treasury Board Ontario Government Agency Review - WSIB

1. I am writing regarding the Government's August 5, 2026 announcement initiating reviews of selected provincial agencies to assess their sustainability, efficiency, governance, and accountability. In announcing the reviews, the Government emphasized its commitment to enhanced oversight, including regular quarterly reporting, stronger accountability, and greater fiscal discipline across the agency sector.

2. Specifically, I am writing with respect to the **Workplace Safety and Insurance Board** (WSIB), which is included in the review.

3. As background, I am a lawyer with a practice focused exclusively on the workers' compensation system. I have been engaged in Ontario workers' compensation as an advocate since the mid-1980s, and have participated in every major Board and government initiative since, including the development of the original 1984 thirty-year funding plan, numerous legislative reforms, the 2010 establishment of the WSIB Chair's Advisory Committees, and the 2011/12 Funding Review, along with innumerable senior policy initiatives, including the extensive "Rate Framework" redesign of the WSIB premium setting protocol.

4. At a time when the Province is emphasizing accountability, transparency, and oversight across public agencies, it is my observation that the WSIB has moved in the opposite direction.

5. Since 2022, stakeholders have faced reduced transparency and fewer opportunities to understand, assess, and provide input on the Board's operations, finances, and strategic direction, to the detriment of employers, injured workers, researchers, and the public.

6. I am not aware if the Treasury Board will be seeking stakeholder input on the review of the WSIB. If so, I would be pleased to be included.

7. I have provided a summary of issues below that demonstrate the reduction in accountability and transparency at the WSIB:

   a. **The Board cancelled the WSIB Annual General meeting as at 2022 in spite of a solid 2016 commitment from the WSIB Chair to continue the AGM**. The 2016 WSIB Annual Report which touted the success of the AGM that year, outlined the importance of face-to-face interactions, despite technology, and committed to continue the AGM: "*Based on this experience we have committed to making this an annual event.*" (**2016 Annual Report, p. 10**)

   b. **Quarterly financial reporting:** Since 2022 the Board no longer posts full quarterly financial and sufficiency reports, and no longer prepares Q4 reports at all. Instead, the WSIB posts abridged information on its Corporate Reports website. In the WSIB 2009 Annual Report, the Board (**at p. 28**) advised that quarterly statements were being provided "*in the interest of openness and transparency*" to convey "*financial progress on a more regular and timely basis*" and to "*help strengthen accountability and increase transparency and oversight of WSIB Operations*."

   c. **Delayed financial reporting**: Currently, the Board's website displays the Q1 2026 abridged information, which was only recently added. This "current" information is now over seven months old. In addition, the **2025 WSIB Annual Report** has not yet been released. The delay in the release of the 2025 Annual Report is not an anomaly – it is a longstanding pattern. In fact, the practice of commencing detailed quarterly reports (no longer published) ironically was driven in no small part by delays in releasing the annual report.

   d. **WSIB grants and project funding**: A review of the WSIB's recent funding and grant activities has uncovered a troubling lack of transparency surrounding the approval, reporting, and oversight of substantial financial commitments. The completeness of publicly available grant reporting, the rapid growth in funding commitments, the creation of new externally affiliated funding organization, and the apparent concentration of investments in specific regions on Ontario are concerning. Collectively, these issues warrant closer examination.

   e. **Executive names purged from the Board's website**: A seemingly small change to the WSIB's public website has revealed a broader issue concerning transparency and accountability. Senior leadership's names, once readily accessible, have become increasingly difficult to locate. This raises questions about how stakeholders can identify decision-makers, engage with the appropriate areas of the organization, and hold leadership accountable. The issue extends well beyond website design and touches on fundamental questions about openness, accessibility, and public accountability.

   f. **Erosion of stakeholder consultation**: The WSIB has moved away from a longstanding culture of stakeholder engagement, with significant policy and operational changes increasingly occurring without meaningful (or any) notice or consultation (i.e., Bill 105, Schedule 9; SIEF policy cancellation). This represents a marked shift from prior practices

and raises broader concerns regarding transparency, accountability, and confidence in decision-making processes.

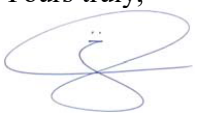
g. **Devolution of stakeholder engagement:** A recent "leading case" WSIAT decision (**W.S.I.A.T. *Decision No 1391/24I* (October 6, 2026))** found the Board's treatment of its decisions to redact WSIB claim files provided to employers was improper. While the decision itself is interesting (see more details at **Appendix B**), the real question is why the Board upset a 40 plus year old fair process unilaterally and without due process.

8. The Board engineered a remarkable rise in transparency from the mid 1980s, hitting its apex in 2010-2022 under the serial leadership of Chair Steven Mahoney, President David Marshall, Chair Elizabeth Witmer, and President Tom Teahen. I have written about a great deal of these issues over the past years – see **Appendix A** for a brief list of my publication links that expands on some of the above noted issues.

9. In light of the mandate of the agency review, all of these points of reference should attract the interest of the Treasury Board.

10. I welcome the opportunity to discuss these issues and provide more information and documentation to assist the Treasury Board with its review of the WSIB. I can be reached at 416-986-0064 or lal@laliversidge.com.

Yours truly,



L.A. Liversidge LL.B.

Appendix A

A. WSIB Accountability & Transparency

1. I first published a four-part series of my publication, **The Liversidge Letter** in late 2024 about the Board's diminished accountability and transparency, specifically with respect to its financial reporting. I wrote on the subject again in April 2026. The series details the key issues driving this erosion.

   October 8, 2024: *Is WSIB Accountability Fading Away?*
   October 15, 2024: *Why is the WSIB Annual Report always so late?*
   October 25, 2024: *Reinstate Quarterly Financials*
   December 4, 2024: *Fading WSIB Accountability – Final Suggestions*
   April 9, 2026: *WSIB Accountability: Still Fading, Still Concerning*

2. I also wrote in 2025 about the Board's financials and related ongoing observations and issues about transparency and accountability:

   September 18, 2025: *LAL Briefing – 2024 WSIB Financials*
   September 26, 2025: *Liversidge Letter Briefing Note – 2025 Q1 WSIB Financials*
   November 24, 2025: *LAL Note - WSIB 2024 Annual Report*
   December 19, 2025: *LAL Briefing Note – 2025 Q3 WSIB Financials*

Appendix B

From: The Liversidge Letter <the_liversidge_letter@laliversidge.com>
Sent: Tuesday, October 13, 2026 10:58 AM
To: the_Liversidge_Letter@laliversidge.com
Subject: Message from L.A. Liversidge - Report on a leading WSIAT decision released relating to WSIB claim file redactions

W.S.I.A.T. *Decision No 1391/24I* (October 6, 2026) – a leading case recently released relating to WSIB claim file redactions

Good morning,

I am pleased to report that we have finally received the WSIAT's decision on the redaction matter - **W.S.I.A.T. *Decision No 1391/24I* (October 6, 2026)** – see it **here**. The decision is favourable.

More than two years ago, on behalf of the Construction Employers Coalition (for WSIB and Health & Safety and Prevention) (CEC), I requested intervenor status in a leading case before the Appeals Tribunal dealing with employers' right to appeal WSIB file access decisions to the WSIAT. The CEC was granted status and I filed extensive submissions in July 2025 (link **here**).

I will not review the entire history behind the issue (**see my Submissions, Sections C and H for details here**), suffice to note that in recent years the WSIB adjusted its approach to employer access to worker file information. At the same time, the Board improperly disallowed employer appeals to proceed to the WSIAT, claiming that the Appeals Tribunal lacked the lawful jurisdiction to consider such cases.

The case before the WSIAT dealt with the crucial but narrow and legally complex issue of the Appeals Tribunal's jurisdiction.

The decision finds that the Tribunal has the jurisdiction to hear and decide an appeal about the Board's decision to withhold employer access to redacted medical information in a worker's claim file.

The CEC's submissions played a pivotal and persuasive role in this case

The decision is detailed and comments on the submission of each party. The WSIAT Panels' summary of the CEC's submission can be found at **paras. 37-43**.

More than provide argument, in light of our extensive and historical experience, particularly our engagement with senior WSIB officials in recent years, I was able to place before the Tribunal new evidence that otherwise would not have been available:

> [80] More so, the Tribunal had not been interdicted for decades in proceeding with such cases and routinely assessed whether Board-redacted information was relevant in employer access cases. ***It appears that the Board, according to the submissions of Mr. Liversidge, has begun to curtail the opportunity for employers to have such matters heard at the Tribunal in recent years by classifying such decisions as non-appealable "administrative decisions". The case at present is one example of this recent Board approach***. (emphasis added)

We argued that the Board's approach was unlawful and denied an employer's right to procedural fairness. The Appeals Tribunal agreed:

> [83] The Board has taken the position that once it determines that such information is irrelevant, including health records, this becomes an "administrative decision" that cannot be appealed to the Tribunal. According to the Board, this differs from a situation where the "health records" are determined to be relevant to the issue in dispute and the worker is provided an opportunity to object. In that case, a party can appeal the release or non-release of the information to the Tribunal.

> In the Panel's view, it is incongruous that both sets of access-related circumstances deal with the same "health records" yet only one offers a right of appeal for an employer. The Board's interpretation in this regard results in a denial of procedural fairness for employers where the health records are initially determined by the Board to be irrelevant. ***The Panel agrees with the submission of Mr. Liversidge in this regard that "an employer's right to access relevant medical information is fundamental and in the context of procedural fairness is akin to providing adequate notice***". (emphasis added)

While the WSIB had advanced the inexplicable proposition that such disputes should be considered judicially and not by the Appeals Tribunal, the Appeals Tribunal accepted our arguments that administrative consideration of such appeals is the very reason for the creation of the Appeals Tribunal:

> [85] In the Panel's view, the Tribunal is well-situated to independently consider whether the Board's determination of relevance in access-related matters was appropriate, including as it relates to health records. If the Tribunal acquiesced to the Board's position to exclude what they determined to be "irrelevant" information as final and without an appeal avenue to the Tribunal, employers would only have recourse to challenge such a decision to the Divisional Court on judicial review. This goes against the very purposes of the Tribunal's creation as being an independent decision-making body that provides expert and timely adjudication to parties without the complexity and cost associated with the traditional court system. ***On this point, the Panel further agrees with the submission of Mr. Liversidge that "involving the Court on interlocutory procedural fairness concerns flowing from routine access considerations is the antithesis of the reasons behind the creation of the Appeals Tribunal".*** (emphasis added)

Concluding Remarks

This represents a major win for all Ontario employers. Still concerning however, is the Board's overall approach that curiously changed a proper and legal protocol structurally entrenched for 40 years, without notice or consultation.

Regards, LAL

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