
**Report on Community Social Services
Employers' Association Costing Processes**

Ministry of Children and Family Development

Distribution

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Glossary

BU%	bargaining unit percent
CCA	compensation cost analyst
CPP	Canada Pension Plan
CSSEA	Community Social Services Employers' Association
EI	Employment Investment
FTE	full-time equivalent
H&W	Health & Welfare
MAPCL	Mainstream Association for Proactive Community Living
the ministry or MCFD	Ministry of Children and Family Development
PSEC	Public Sector Employers Council
questionnaire	Standard Costing Information Questionnaire

Executive Summary

We have completed our review of the costing models operated by the Community Social Services Employers' Association (CSSEA). Because of the complexity of calculating the increased cost of contract inputs agencies are required to pay as a result of the collective agreement, the Public Sector Employers Council proposed, and Treasury Board approved, that CSSEA's mandate be expanded to include the function of calculating costs.

The purpose of our audit was to provide Ministry of Children and Family Development (the ministry or MCFD) management with reasonable assurance regarding the accuracy, reliability and consistency of application of both the old and new collective agreement costing processes. The scope of the review included interviews with CSSEA and ministry staff and a detailed review of costings for 49 agencies. It is important to note that we did not visit any agencies and, therefore, did not verify the accuracy of the data entered to the costing models.

Overall Conclusions

Overall, we conclude that the collective agreement costing process is reasonably accurate, reliable and consistent. However, as noted below, we found that some of the model assumptions need to be reviewed to ensure they reasonably approximate actual costs.

Data Collection Processes

We found that the data collections systems can be reasonably relied upon to collect information from member agencies that are substantially complete and accurate. Questionnaires are sent to each agency and these are reviewed by CSSEA staff for any anomalies.

Data Verification

We found that the data received from member agencies as well as the costing calculations are reviewed for accuracy and completeness. The compensation cost analyst follows up on any anomalies in the data received or in the costing calculations.

Costing and Adjustment Models

The costing model has had three different iterations (1st round, Regression, New). The appropriate model was used for each costing in our sample of agencies and the costing and adjustment models reasonably reflect all significant requirements of the relevant collective agreements. The models predict the cost of the collective agreements to the agencies. Originally, the model predicted dollar cost increases but now percentage increases are predicted and the ministry converts the percentages into dollar amounts.

However, as noted in Appendix A, some of the model assumptions need to be reviewed to ensure they reasonably reflect the increased costs to member agencies resulting from the collective agreement. If the issues detailed in Appendix A prove to be valid, there is the potential for significant overpayments resulting from the assumptions used.

Costing
Information

From our sample of 49 agencies, we found that, with the exception of two costings, the costing information produced by the costing process is mathematically correct and reasonably accurate.

Errors,
Adjustments and
Amendments

We found that all costings were reviewed by a second compensation cost analyst to minimize errors. Most changes result from the member agencies providing amended information. The ministry is notified that there has been an amendment and they are given a new set of reports for the member agency. In the sample of errors and amendments that we reviewed, the amendments reflected the amended input.

Reports to
Ministry

Reports have evolved over time and currently the ministry receives the Compensation Increase Information, the Wage Grid, and the Summary Sheet. We found the reports were generated by the costing model, were accurate and reflected the inputs to the costing process. These reports provided the information required to generate a payment to the member agency. In our review of the sample of 49 agencies, the ministry files contained the reports generated by CSSEA.

Payments

Generally, compensation increase payments made by the ministry reflected the information generated by the costing process. However the following payment errors were noted.

- For round one costings, the ministry paid either the lower of the amount on the Schedule A or the amount on the output sheet. However we noted two cases in our sample where the payment was made based on the Schedule A when the output sheet amount was lower.
- In cases where multiple costings are generated for one agency, the current payment process will result in an overpayment. We have provided options to resolve this issue.

Details of these and other issues are contained in the Conclusions and Comments and section of the report. These have been discussed with both CSSEA and ministry staff.

We would like to thank the management and staff of CSSEA and the ministry for their cooperation and participation in the audit.

David J. Fairbotham
Executive Director
Internal Audit & Advisory Services

May 16, 2002

Background

The Community Social Services Employers' Association (CSSEA) co-ordinates human resources and labour relations for its member-agencies that deliver social services primarily funded by the Provincial Government to residents of the province. CSSEA was created for this purpose under the *BC Public Sector Employers' Act*. CSSEA is legally structured as a not-for-profit society with governance residing in a primarily elected Board of Directors.

CSSEA – Who They Are

CSSEA's membership consists of approximately 700 social service agencies ranging in size from a few to several hundred employees. CSSEA's members include 300 agencies that are unionized and 400 that are not. For unionized agencies, CSSEA functions as the accredited bargaining agent under the BC Labour Relations Code, and each employer has a separate collective agreement with the union certified to represent employees of that agency. CSSEA bargains the monetary provisions of collective agreements involving provincial funding under a monetary mandate established by the Provincial Government. The monetary mandate is reflected in a settlement pattern that has come to be known as the Munroe Settlement, so-named for Donald Munroe, mediator and ex-Chair of the Labour Relations Board, who mediated a contract settlement in the sector in June 1999 under the direction of the Provincial Government.

The Munroe Settlement

The Munroe Settlement is very complex. It requires that wage and benefit levels be adjusted retroactively and at established future dates. Different treatment applies to agencies that are original parties to the settlement, and other agencies bargaining renewal or first collective agreements. Each compensation adjustment represents a new set of calculations and a new payment obligation for the agencies involved. (The first of several stages of the compensation payment process required an average of 53 hours of administration per agency to complete.) In addition, numerous hours are required to address the issues, discrepancies, anomalies and other questions to be resolved with the agencies before the next stage can proceed. There are now 260 agencies covered by the settlement, with bargaining continuing for many more.

The Province has agreed to support agencies which are parties to the collective agreement with increases to their service agreements that are intended to bear a reasonable, but not necessarily direct, relationship to the increasing cost of contract inputs resulting from the collective agreement that the agency is required to pay. However, the Province, as represented by participating ministries in the Social Services Funding Steering Committee, has not been positioned to conduct all of the calculations required to determine the amounts of these payments. Given that there is a cascading and compounding affect that causes the project to become significantly more complex as it proceeds, the Public Sector Employers Council (PSEC) proposed, and Treasury Board approved, that CSSEA's mandate be expanded to include this function of calculating costs. CSSEA, recognizing that the project was behind before it started and that time was of the essence, agreed to assume this function for the period of this collective agreement expiring in 2003. When that date arrives, CSSEA is intent on relinquishing the function to the affected ministries.

Until that function is relinquished, however, the Province, represented primarily by the Ministry of Children and Family Development (the ministry or MCFD) relies upon the information provided by the costing models (new and old) to determine the amount of additional funding due to those agencies with which the ministries contracts.

From 1998 to January 2001 collective agreements were costed relying upon agency information as well as the Ministry of Children and Family Development's contract management system and records as the primary sources of information and quality control. In January 2001 the Ministry of Children and Family Development and CSSEA began the development of a new compensation costing process that was no longer reliant upon the existing ministry contract management system. Around April of 2001, after consultation with all funding ministries through the Social Services Funding Steering Committee, the new costing process was implemented.

Based on this concept, Transformation Solutions (Ken Davidson) was retained by the ministry to recommend changes required to ensure payments were made in a timely yet responsible manner. His recommended process evolved into a new Purchase Price Adjustment payments process. This new payments process was presented to the Social Service Funding Steering Committee. The process was also presented to the Comptroller General and his Senior Financial Officers' Council and the Senior Advisory Council. The Senior Advisory Council consisted of representatives of the ministry, CSSEA and the four major unions (British Columbia Government Employees Union, the Canadian Union of Public Employees, the Health Services Association and the Health Employees Union) party to the Munro Settlement.

Purpose

This audit was undertaken recognizing:

- the complexity of the new and old costing processes;
- the need to develop and apply certain assumptions regarding the costs and cost drivers of agencies;
- that the new and old collective agreement costing models were developed and revised in partnership with the Ministry of Children and Family Development and the Public Sector Employers' Council Secretariat;
- that the costing models required continuous adjustment to reflect changes in the collective agreement;
- that the source of costing data rests with CSSEA member agencies who employ individual and different record-keeping and administrative systems; and
- that the Ministry of Children and Family Development's contract management processes provided significant information that supported the development of both the new and old costing processes.

Within that context, the purpose of this audit was to provide ministry management with reasonable assurance regarding the accuracy, reliability and consistency of application of both the old and new collective agreement costing processes.

Scope and Objectives

The scope of this audit included the information, processes, systems, models, reports, and functions that constitute both the old and new collective agreement costing processes.

The scope included the collective agreements that impact the community social services sector. The examination included costing reports prepared by the old and new costing processes for the period from April 1, 1998 through July 31, 2001.

The scope also included those ministry processes and the information contained therein, to the extent that they relate to the old and new costing processes.

At CSSEA, we examined the following.

- Data collection systems and processes (ministry service agreements, ministry contract detail lists, questionnaires, surveys, etc.) to determine whether they could be reasonably relied upon to collect information from member agencies that was substantially complete and materially accurate.
- Data verification systems and processes to assess the accuracy and reasonableness of data received from member agencies and the ministry as well as the accuracy, completeness, and reasonableness of costing calculations.
- The processes and systems in place to address errors, adjustments, and amendments to calculated and reported data to ensure errors were minimized and that adjustments and amendments reasonably reflected the information supplied by agencies and the ministry.
- The costing and adjustment models to determine whether they reasonably reflected all significant requirements of the relevant collective agreements and reasonably reflect the increased cost to member agencies resulting from the collective agreement.
- The costing information produced by the costing processes to determine whether it was mathematically correct and reasonably (i.e., materially) accurate.

- Reporting to the Ministry of Children and Family Development (formerly the Ministry for Children and Families) to provide assurance that the reports were materially accurate and reasonably reflect the amounts produced by the costing processes.

Within the Ministry of Children and Family Development, we examined the processes used by the ministry to reconcile costing process information to the amounts paid to contracted agencies to determine whether the amounts paid reasonably (i.e., materially) reflect the information generated by the costing processes.

Excluded from Scope

The scope of this examination did not include the source information maintained by CSSEA member agencies or the Ministry of Children and Family Development. While we have commented on any significant risks and controls in the costing processes, we did not confirm the accuracy or completeness of the information provided to CSSEA by its member agencies and the ministry. Regardless of how well designed the costing models are, if the data entered to the models is not reliable, the information generated by the models will not be reliable. Consequently, we can provide no assurance as to the reliability of the information generated by the costing models.

Conclusions and Comments

1.0 Data Collection Systems and Processes

We reviewed data collection systems and processes (ministry service agreements, ministry contract detail lists, questionnaires, surveys etc.) to determine whether they can be reasonably relied upon to collect information from member agencies that is substantially complete and materially accurate.

We found that the data collection systems can be reasonably relied upon to collect information from member agencies that is substantially complete and accurate in that:

- A standard Costing Information Questionnaire (questionnaire) to collect agency data has been developed and has been modified since the program inception to be less complicated. CSSEA will be implementing a web-based questionnaire that agencies can complete or amend online.
- The compensation cost analyst (CCA) reviews the questionnaire and will question the member agency regarding any anomalies they discover. In some cases, the CCA will request documentation to support the assertion in the questionnaire.
- A representative of the member agency (usually the executive director) signs the questionnaires.
- CSSEA has provided training to the agencies on completing the questionnaires.

As part of the review we looked at roles and responsibilities with respect to CSSEA and the ministry. We found that roles and responsibilities are formally documented for the Purchase Price Adjustment process and there is regular communication between the two parties. As the process continues, communication will be key to resolving the day to day issues and communicating the results of ministry reviews of agencies.

2.0 Data verification systems and processes

We reviewed data verification systems and processes to assess the accuracy and reasonableness of data received from member agencies and the ministry as well as the accuracy, completeness, and reasonableness of costing calculations.

We found that the data received from member agencies as well as the costing calculations are reviewed for accuracy and completeness. The CCA follows up on any anomalies in the data received or in the costing calculations.

3.0 Costing and Adjustment Models

We reviewed the costing and adjustment models to determine whether they reasonably reflect all significant requirements of the relevant collective agreements and reasonably reflect the increased cost to member agencies resulting from the collective agreement.

The costing model has had three different iterations (1st round, Regression, and New). The appropriate model was used for each costing in our sample of agencies and the costing and adjustment models reasonably reflect all significant requirements of the relevant collective agreements. The models predict the cost of the collective agreements to the agencies. Originally, the model predicted dollar cost increases but now percentage increases are predicted and the ministry converts the percentages into dollar amounts.

However, we noted that some of the model assumptions need to be reviewed to ensure they reasonably reflect the increased cost to member agencies resulting from the collective agreement.

3.1 Assumptions

We noted in our review that some of the assumptions made in the costing model should be verified to determine whether they reflect actual practices within member agencies. We feel the following assumptions in particular need to be validated:

- Compassionate Leave
- Special Leave
- Vacation

- Backfill
- Health & Welfare
- Sick Leave
- RRSP Contribution percent

For a detailed analysis of our concern with each assumption, see Appendix A

If the issues detailed in Appendix A prove to be valid, there is the potential for significant overpayments. CSSEA is planning to prepare and distribute an “Assumption Validation Questionnaire”.

In addition, employer's share of Canada Pension Plan (CPP) & Employment Investment (EI) premiums agencies were funded based on 100% of salaries. Employer premiums are subject to a maximum of \$39,100 CPP and \$39,000 EI respectively.

The employer portion of EI and CPP premiums would not have a material impact as most employees do not exceed the maximum earnings.

However, if employees start earning more than \$21.40 an hour (based on a 35 hour work week), the model will need to be adjusted to limit the employer portion of EI and CPP premiums.

Recommendations

(1) We recommend that the assumptions noted above be included in the Assumption Validation Questionnaire. If changes are required, then the new assumptions should be incorporated into future costings.

(2) If required changes are material, CSSEA should notify the ministry and member agencies so that the ministry can examine these areas as part of their agency reviews and agencies will be aware that they may have been overfunded.

If overfunding has resulted, the ministry should consider recovering the funds either by requesting repayment or reducing future payments.

CSSEA response:

Develop the Assumption Validation Survey, establish the sample group and share approach with MCFD - May 3, 2002.

Distribute surveys - May 10, 2002.

Conduct analysis of findings - June 15-30, 2002.

Incorporate material changes in new assumptions - June 30 – July 15, 2002.

Share findings with MCFD and members - July 1, 2002.

Alternative plans have been determined with MCFD to adjust the bargaining unit percent (BU%) without the assumption validation survey results.

Ministry response:

The ministry agrees with the audit recommendations and will work closely with CSSEA to ensure that required changes in the assumptions are incorporated into future costings.

The ministry has taken the following actions:

- 1. The ministry is currently conducting the review of several agencies to identify and recover overpayments resulting from these reviews.*
- 2. The ministry has also written to all other agencies to self report their application of the compensation payments and return any surplus or unused compensation funds.*
- 3. The ministry has been recovering overpayments resulting from the agency reviews.*

The ministry has the following actions planned:

- 1. Examine the results of CSSEA's Assumption Validation Survey and take appropriate action - July 1, 2002.*
- 2. Continue with the review of agencies. Expand the review as required - ongoing.*
- 3. Follow-up agencies that have not self reported any surplus or unapplied compensation funds - May 15, 2002.*

4. *Recover overpayments resulting from the agency reviews. Adjust future payments to agencies found overpaid including those that self reported the overpayment - ongoing.*

4.0 Costing information

We reviewed a sample of 49 costings to determine whether costing information produced by the costing processes is mathematically correct and reasonably (i.e. materially) accurate.

We found that, with the exception of two costings noted in section 4.1, the costing information produced by the costing process is mathematically correct and reasonably accurate.

4.1 Costing Concerns

In reviewing a sample of 49 costings, we discovered the following concerns with some of the costings as outlined in the table below.

Agency	Concern	\$ Impact
Mainstream Association for Proactive Community Living (MAPCL)	Administration costs work out to \$2,044 per employee. Half of this amount is as a result of the on call allowance. Administration costs per employee usually range from \$200 - \$300.	Using \$500/FTE for administration would be a reduction of \$169,500/year in increased costs.
Hansen Developmental	There was a live in conversion for a manager who was doing 24-hour shifts as well as managing the agency. The dollar costs were carried from the live in conversion sheet to the output sheet, resulting in an incorrect amount being applied.	<p>The live in conversion sheet calculated benefits at 43% and the benefits on the output sheet were at 26% (\$12,500)</p> <p>The administration costs on the conversion sheet are at 10% of salary which works out to \$3,744/FTE. The output sheet has administration costs of \$220/FTE (\$8,422).</p> <p>In both cases the amounts from the conversion sheets were applied instead of the amounts from the output sheet.</p>

There is a risk that the agencies have received increased funding in excess of what was required. In the case of MAPCL, overfunding was identified during a ministry review.

Recommendations

⁽³⁾ We recommend that the costings for MAPCL and Hansen Developmental be adjusted. If the effect of the adjustments is material, the funding should be adjusted and the costs recovered.

CSSEA response:

The Hansens will be reviewed and shared with MCFD – June 1, 2002.

The MAPCL Admin. Costing will be considered with the findings of the Assumption Validation Survey or would be remedied by the approach agreed to with the ministry to reduce BU% as a result of the compensation review process.

Ministry response:

The ministry agrees with the audit recommendation and with the help of CSSEA will determine and, where required, adjust the costings for MAPCL and Hansen Developmental.

The ministry will apply the results CSSEA's adjustment and recover any overpayments - June 1, 2002.

5.0 Errors, Adjustments and Amendments

We reviewed errors, adjustments and amendments to ensure errors are minimized and that adjustments and amendments reasonably reflect the information supplied by agencies and the ministry.

As noted in section 2.0 – Data Verification, all costings are reviewed by a second CCA to minimize errors. Most changes result from the member agency providing amended information. If an amendment is required, the Excel workbook is amended and saved under a different name so it is clear that a revision has been done. The ministry is notified that there has been an amendment and they are given a new set of reports for the member agency. In the sample of errors and amendments that we reviewed, the amendments reflected the amended input.

6.0 Reports to Ministry

We reviewed the reports to the ministry to provide assurance that they are materially accurate and reasonably reflect the amounts produced by the costing processes.

The reports have evolved over time and currently the ministry receives the Compensation Increase Information, the Wage Grid, and the Summary Sheet. We found that the reports were generated by the costing model, were accurate and reflected the costing process. The reports provided the information required to generate a payment to the member agency. In our review of the sample of 49 agencies, the ministry files contained the reports generated by CSSEA.

7.0 Payments

We reviewed payments made by the ministry to determine whether the amounts paid for compensation cost increases reasonably (i.e., materially) reflected the information generated by the costing process.

We found that, generally, compensation increase payments made by the ministry reflected the information generated by the costing process. However, the following payment errors were noted.

- For round one costings, the ministry paid either the lower of the amount on the Schedule A or the amount on the output sheet. However we noted two cases in our sample where the payment was made based on the Schedule A when the output sheet amount was lower.
- In cases where multiple costings are generated for one agency, the current payment process results in an overpayment.

7.1 Specific overpayments

Round 1 costing payments were made based on the lower of the Schedule A and the output sheet. However, for the period April 1, 1998 to September 30, 2000 payments for the Chilliwack Society for Community Living and Semiahmoo House were based on Schedule A calculations, which were higher than the output sheet calculations.

The initial costing calculations did not include some FTEs for the agencies. Rather than performing an amended cost calculation, CSSEA and MCFD concurred with making payments based on the revised Schedule A's as they were higher than the output sheet amounts.

Since a revised costing was not done, and the revision would reflect more FTEs and, therefore, higher amounts on the output sheet, it is not possible to determine the exact amount of overpayment. The difference between the original Schedule A and the original output sheets totals \$187,819, which can be broken down as follows.

Agency Name	Retro Difference	Total Monthly Differences April 1998 – September 2000
Chilliwack Society for Community Living	42,885	41,895
Semiahmoo House	52,565	50,474
Total	95,450	92,369

Recommendation

⁽⁴⁾ We recommend that CSSEA revise the Round 1 Costings for Chilliwack Society for Community Living and Semiahmoo House and that the ministry apply those results in assessing whether there are overpayments to be recovered.

CSSEA response:

CSSEA will review the two costings mentioned and meet with MCFD - June 15, 2002.

Ministry response:

The ministry agrees with the audit recommendation and will work closely with CSSEA to resolve the resulting overpayments.

The ministry has the following actions planned:

- 1. Meet with CSSEA to resolve the Round 1 costings for Chilliwack Society for Community Living and Semiahmoo House – May 3, 2002.*
- 2. Apply the results of the revised costings and recover any overpayments - June 15, 2002.*

7.2 Payments to Agencies with Multiple Costings

Generally there is only one costing per agency but in about six cases separate costings are done for each individual house. When a separate costing is prepared for each house, the ministry prepares a Schedule B for each costing. Each Schedule B contains all the payments to the particular agency so the payment for each house will be based on contracts that are not related to that particular house.

When the payments for all the houses are combined, the bargaining unit percent (BU%) is overstated. In the case of one agency the BU% totals 105%, when the overall average is about 75%.

There are three different options to resolve this problem.

1. The ministry can separate the payments on the Schedule B such that each costing has only contract payments related to that costing. However the ministry has indicated that they do not have the information to separate the payments.
2. CSSEA can prepare a combined costing with average increases for all the different houses and an average BU% for the whole agency.
3. New contracts can be struck with these agencies which would reflect the increases as a result of the new collective agreements.

Recommendations

⁽⁵⁾ We recommend that the ministry and CSSEA work together to resolve the overpayments that result from costing by individual house. If options one and two are not viable, then new contracts should be struck with these agencies to reflect the increased costs to the agency as a result of the collective agreements.

CSSEA response:

CSSEA will work to resolve the bargaining unit confusion with MCFD through a specific meeting. Any recosting required will be done and distributed to MCFD - June 15, 2002.

The MAPCL costing has been revised and distributed to MCFD.

Ministry response:

The ministry agrees with the audit recommendation and will work closely with CSSEA to resolve the resulting overpayments.

The ministry has the following actions planned:

- 1. Meet with CSSEA to resolve the multiple costings issue – May 3, 2002.*
- 2. Apply the results of any recosting required and recover any overpayments - June 15, 2002.*

Appendix A – Summary of Identified Issues Relating to the Costing Model Assumptions

The tables in this appendix outline the CSSEA assumptions made in the costing models and our concern with the assumptions. Since we did not visit any agencies, we were not able to verify whether our concerns were supported by agency practices. Therefore, we have recommended that the assumptions used in the costing models be validated.

Assumption (New Model)	Issue
Vacation is increased as follows: Year 1 – 4.2% Year 2 – 8.02 % Year 3 – 5.67	This assumption will increase the vacation entitlement funded by approximately two days for every FTE. It may not take sufficient account of employee turnover.
Sick leave is costed at up to a difference of 15 - 18 days depending on what data is being costed for and what the agency's sick benefits were before the collective agreement was signed.	While sick leave can be banked, it is generally not paid out when the employee terminates. Historical use of sick leave for Round 1 costings was only about 40% of the Munroe 15 days/year Oct 99 entitlement.
Health & Welfare (H&W) premiums increase 5% per year	Agencies are automatically funded 5% more each year to cover premium increases due to inflation. There is no support for the 5% increases.
Backfill is costed at 100%	Backfill is utilized on average 76% per CSSEA's analysis on representative sample. One analysis recommended that agencies provide backfill percents.
Three days/FTE/Year for Compassionate Leave	One analysis by CSSEA recommended this be reduced to one day/FTE/Year
Two days/FTE/Year for Special Leave	The analysis done by CSSEA shows that special leave is usually one day per year
Employees RRSP contribution rate is 3%.	Ministry staff who are reviewing agencies' actual costs, found that RRSP contribution rates were lower than the 3% maximum

Assumption (1st Round and Regression Model)	Issue
Employees with less than one-year seniority were costed at one-year seniority for vacation entitlement.	This is 2% x salary more costly as generally staff under one year earn a 4% vacation entitlement while staff with one or more years seniority earn a 6% vacation entitlement.
Vacation costs for seniority increase by 10% per year. (Round 1)	Agencies were granted a 10% increment at Step 4 (April 1, 2000) over Step 3 to account for increased seniority. There is no support that the impact of increased seniority and attrition equals a 10% growth.
Sick leave is costed at up to a difference of 15 – 18 days depending on what date is being costed for and what the agency's sick benefits were before the collective agreement was signed.	While sick leave can be banked, it is generally not paid out when the employee terminates. Historical use of sick leave for Round 1 costings was only about 40% of the Munroe 15 days/year one Oct 99 entitlement.
Health & Welfare premiums increase 5% per year	Agencies are automatically funded 5% more each year to cover premium increases due to inflation. There is no support for the 5% increases.
Backfill is costed at 100% and then is increased by an additional 18%	Backfill is utilized on average 76% per CSSEA's analysis on representative sample. One analysis recommended that agencies provide backfill percents. CSSEA adds an additional 18% to backfills on the assumption that higher paid individuals backfill.
Three days/FTE/Year for Compassionate Leave	One analysis recommended this be reduced to one day/FTE/Year
Two days/FTE/Year for Special Leave	The analysis done by CSSEA shows that special leave is usually one day per year
Employees RRSP contribution rate is 3%.	Ministry staff who are reviewing agency's actual costs, found that RRSP contribution rates were lower than the 3% maximum