



Board of Health Finance Standing Committee Meeting

Tuesday, October 20, 2026

10 a.m. - 12 p.m.

Boardroom/Hybrid



AGENDA

BOARD OF HEALTH FINANCE STANDING COMMITTEE
TUESDAY, OCTOBER 20, 2026 – 10 A.M. TO 12:00 P.M.
BOARDROOM, 1300 PARIS STREET

MEMBERS: Renée Carrier Michel Parent Mark Signoretti, Chair
Natalie Tessier

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST**
- 4. APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE**
 - 4.1 Board of Health Finance Standing Committee Notes dated June 10, 2026*

MOTION: APPROVAL OF MEETING NOTES

THAT the meeting notes of the Board of Health Finance Standing Committee meetings of June 10, 2026, be approved as distributed.

- 5. NEW BUSINESS**
 - 5.1 Year-to-Date Financial Statements
 - a) September 2026 Financial Statements *
 - 5.2 Financial Management Policy Review
 - a) Schedule of Policy Review *
 - 5.3 Revised Board of Health Finance Standing Committee Terms of Reference, Board of Health Manual C-II-11 *

MOTION: BOARD OF HEALTH FINANCE STANDING COMMITTEE TERMS OF REFERENCE

WHEREAS the Board of Health Finance Standing Committee wishes to focus on financial matters of strategic importance to the organization's success,

* attachment

THEREFORE BE IT RESOLVED THAT the Committee recommend to the Board of Health that the Terms of Reference be amended, as proposed.

- 5.4 Proposed 2027 Cost-Shared Operating Budget
a) 2027 Draft Budget Schedule*

IN CAMERA

MOTION: IN CAMERA

THAT this Board of Health Finance Standing Committee goes in camera for personal matters involving one or more identifiable individuals, including employees or prospective employees. Time: _____

RISE AND REPORT

MOTION: RISE AND REPORT

THAT this Board of Health Finance Standing Committee rises and reports. Time: _____

- 5.3 Proposed 2027 Cost-Shared Operating Budget (cont'd)

MOTION: 2027 OPERATING BUDGET

THAT the Board of Health Finance Standing Committee, having reviewed and discussed the details of the proposed 2027 cost-shared operating budget at its October 20, 2026, meeting, direct the Medical Officer of Health to finalize the budget totaling \$_____; and

THAT the Finance Standing Committee recommend this budget to the Board of Health for approval at its November 12, 2026, meeting.

6. ADJOURNMENT

MOTION: ADJOURNMENT

THAT we do now adjourn. Time: _____



MINUTES
BOARD OF HEALTH FINANCE STANDING COMMITTEE
THURSDAY, JUNE 10, 2026 – 1 P.M.
VIRTUAL MEETING

MEMBERS: Michel Parent Natalie Tessier Mark Signoretti

REGRETS: Renée Carrier

EX-OFFICIO STAFF: M. Mustafa Hirji Rachel Quesnel Keeley O’Neill *(delegate for R. Higgins)*

GUESTS: Derek D’Angelo, Lead Audit Engagement Partner, KPMG
Jennifer Bronicheski, Lead Audit Engagement Manager, KPMG

M. SIGNORETTI PRESIDING

1. CALL TO ORDER

The meeting was called to order 9:30 a.m.

2. ROLL CALL

3. ELECTION OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR FOR 2026

Nominations were held for the position of Board of Health Finance Standing Committee Chair for 2026. Mark Signoretti was nominated and accepted his nomination. The following was announced:

01-26 APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR

MOVED BY PARENT – TESSIER: THAT the Board of Health Finance Standing Committee appoint Mark Signoretti as the Board of Health Finance Standing Committee Chair for 2026.

CARRIED

M. SIGNORETTI PRESIDING

4. REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST

There were no declarations of conflict of interest.

5. APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MINUTES

5.1 Board of Health Finance Standing Committee Notes dated November 3, 2025

02-26 APPROVAL OF MEETING NOTES

MOVED BY TESSIER – PARENT : THAT the meeting notes of the Board of Health Finance Standing Committee meeting of November 3, 2025, be approved as distributed.

CARRIED

6. NEW BUSINESS

6.1 2025 Audited Financial Statements

- a) Briefing Note from the Medical Officer of Health and Chief Executive Officer dated May 25, 2026

M.M. Hirji noted that audited financial statements are prepared annually and are important for financial planning and ensuring transparency to the public. He further indicated that the Ministry of Health requires the submission of Audited Financial Statements. Dr. Hirji also shared his awareness of a research group that uses the audited financial statements to examine the return on investments in relation to public health funding.

M.M. Hirji recapped for context that 2025 was a year in which key strategic work was launched to advance long-term sustainability through technology mobilization and strengthening organizational culture. 2025 investments for foundational work to advance its medium-term priority of leveraging technology were summarized as well as the various capital projects that were advanced and one-time funding that was received by the province.

- b) Review of the 2025 Audited Finding Report and Audited Financial Statements
 - Renée Higgins, Director, Corporate Services
 - Keeley O'Neill, Manager, Accounting Services
 - Derek D'Angelo and Jennifer Bronichieski, KPMG

On behalf of R. Higgins, K. O'Neill presented the KPMG audit team. She noted that the draft Audited Financial Statements for year ending December 31, 2025, were prepared in compliance with the Generally Accepted Accounting Principles. The financial statements provide the financial performance of the Public Health Sudbury & Districts and are based on the budget framework endorsed by the Board of Health.

Derek D'Angelo, Lead Audit Engagement Partner, and Jennifer Bronichieski, Lead Audit Engagement Manager, were welcomed. D. D'Angelo reviewed the Auditor's Audit Findings report and provided a brief overview of the intent of the notes contained in the draft Audited Financial Statements. The auditor noted that as of June 10, 2026, KPMG has completed the audit of the financial statements, with the exception of certain procedures, including completing our discussions with the Finance Committee and obtaining evidence of the Board of Director's approval of the financial statements. The auditor stated that the financial statements present the organization's financial information accurately and in alignment with Generally Accepted Accounting Standards, and that there were no matters to report or bring to the attention of the Board. The audit found consistency with a strong system of quality management.

K. O'Neill presented an overview of the 2025 audit of the financial statements including the statement of financial position as at December 31, 2025, statement of operations and accumulated surplus, statement of changes in net assets, statement of cash flows, and notes to the financial statements.

It was noted that the actual expenditures are higher than budgeted because it does not include one-time funding applied in year and received in year.

Questions and comments were entertained. Dr. Hirji clarified that the salaries variance reflect temporary hires to move projects forward and not an ongoing financial obligation. In response to an inquiry re: PHSD's financial position in comparison to other health units and the health care sector, it was noted that public health is underfunded. Per the *Health Protection and Promotion Act*, Boards of Health are not permitted to run a deficit and municipalities would be obligated to pay for any shortfalls. This is not a desired scenario and should there be a small deficit, the Board could pull from reserve. The result of inflation-adjusted funding decrease will therefore mean steady reduction of public health staffing and service. The approach to mitigate these financial challenges is, in the near term, to realize efficiencies with our medium term priority to invest in technology to limit reductions in services even as staffing decrease, and in the longer term, to reorient to being outcome drive including having outcome measures that can communicate the health, economic, and fiscal benefits of public health to the province and the case for funding Public Health.

In response to a question, Dr. Hirji explained that the variance from the Financial Assets in the Statement of Financial Position relates to the \$4,112,197 payable to the Province of Ontario. The Ministry had provided funding that Public Health Sudbury & Districts had not spent and the Ministry had not reconciled the amount until 2025. It was clarified to another question that the operating line of credit of \$500,000 is available to the health unit for emergency use.

The PHSD accounting team and members of the KPGM team were thanked and congratulated for a successful audit.

03-26 2025 AUDITED FINANCIAL STATEMENTS

MOVED BY PARENT – TESSIER: THAT the Board of Health Finance Standing Committee recommend to the Board of Health for the Sudbury and District Health Unit the adoption of the 2025 audited financial statements.

CARRIED

6.2 Year to Date Financial Statements

a) April 2026 Financial Statements

M.M. Hirji noted the statements summarize 2026 revenues and expenditures to the end April 30, 2026. The financial statements ending April 30, 2026, show a negative variance of \$970,434 in the cost-shared programs. He noted that the 2026 budget is less conservative given historical budget surpluses to reduce the probability of unspent funds in 2026. With the Board's support, significant investments have been committed in technological capabilities with the goal of realizing longer term efficiencies, financial sustainability, and outcomes. It was recapped that

these expenditures are backed by the financial reserves, but not broken out separately in the year-to-date statements; this contributes to 53% of the apparent overspend. Pre-purchasing supplies and equipment has front-loaded \$360,000 in expenditures to early in the year. There is also a roughly \$62,000 delay in receiving some provincial funding. In total, these three factors account for all but \$32,000 of the overspend, and this \$32,000 reflects the true operating deficit through April of 2026, which is a fraction of a percent of the budget to date. This will be monitored carefully to ensure no sizeable deficit by year-end.

The financial performance to within a percentage point of the budget is a measure of success of the goal to break even in the 2026 expenditures, rather than run a surplus as has occurred historically. Historically much of the surplus arose due to staffing vacancies. Measures taken in 2026 to address staffing stability, including reducing staff turnover and improving retention, including adjustments to non-union compensation, and targeted expenditures on organizational culture appear to be yielding success as vacancy-related underspending is much reduced in 2026 thus far. This reduced staff vacancy has meant less unspent salary/benefit budget which is contributing to the expenditures matching revenues and not being lower.

It was clarified that the \$1,095,242 overspent variance for Corporate Services represents the entire Board-approved *organizational* vacancy rate for 2026 and has been accounted for under Corporate Services as a matter of reporting only. It was suggested that clarification regarding this variance be provided for the Board of Health.

6.3 Benefits and Insurance Update

- Presentation by Renée Higgins, Director, Corporate Services and Keeley O'Neill, Manager, Accounting Services

On behalf of R. Higgins, K. O'Neill provided an overview of the Public Health Sudbury & Districts' insurance through HIROC (Healthcare Insurance Reciprocal of Canada) and details regarding coverage were provided. Switching to HIROC (Healthcare Insurance Reciprocal of Canada) as the insurance provider as resulted in savings.

Group benefits provided to ONA, CUPE and non-union employees administered by Mosey & Mosey for a consortium under the Association of Local Public Health Agencies, and underwritten through SunLife were summarized. Overall, the group benefit decrease in 2026 is 3.7%, approximately \$49,185. Higher benefit costs were seen in long term disability and dental claim increases while lower costs were seen in prescription and footwear claims, and most importantly on medical claims which is the largest driver of benefit costs.

Questions and comments were entertained. It was shared that the broker conducts a full market review approximately every five years, testing the market against a comparable basket of services to obtain updated quotes and assess competitiveness. The next review is scheduled for 2026, and the broker will be going to market later this year. It was clarified that we participate in the alPHa Consortium Plan, alongside several other public health agencies, as part of a group purchasing arrangement. In response to another question, it was explained that higher dental claim costs were driven by increase in dental fee schedules, which passed costs onto payers including insurance providers.

7. ADJOURNMENT

04-26 ADJOURNMENT

MOVED BY TESSIER and PARENT: THAT we do now adjourn. Time: 2:01 p.m.

CARRIED

(Chair)

(Secretary)

APPROVAL OF MEETING NOTES

MOTION:

THAT the meeting notes of the Board of Health Finance Standing Committee meeting of June 10, 2026, be approved as distributed.

Public Health Sudbury & Districts
STATEMENT OF REVENUE & EXPENDITURES
For The 9 Periods Ending September 30, 2026

Cost Shared Programs

	Adjusted BOH Approved Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over)/under	Balance Available
Revenue:					
MOH - General Program	18,910,969	14,183,227	14,183,329	(102)	4,727,640
MOH - Unorganized Territory	1,092,500	819,375	818,780	595	273,720
Municipal Levies	11,800,921	8,850,691	8,850,415	276	2,950,506
Interest Earned	225,000	168,750	168,169	581	56,831
Total Revenues:	\$32,029,390	\$24,022,042	\$24,020,693	\$1,349	\$8,008,696
Expenditures:					
Corporate Services:					
Corporate Services	5,711,223	4,368,167	5,943,403	(1,575,235)	(232,179)
Office Admin.	104,350	78,263	43,923	34,340	60,427
Espanola	131,896	100,587	93,328	7,259	38,568
Manitoulin	136,962	104,425	89,541	14,884	47,421
Chapleau	139,335	106,166	96,680	9,486	42,655
Sudbury East	17,880	13,410	15,598	(2,188)	2,282
Intake	385,472	296,517	292,421	4,096	93,051
Facilities Management	792,033	594,025	608,755	(14,730)	345,460
Electronic Medical Records	149,907	115,313	652,183	(536,870)	(502,276)
Total Corporate Services:	\$7,569,059	\$5,776,872	\$7,835,831	\$(2,058,959)	\$(104,590)
Health Protection:					
Environmental Health - General	1,346,579	1,033,801	947,986	85,815	398,593
Enviromental	2,915,324	2,250,693	2,068,416	182,277	846,907
Vector Borne Disease (VBD)	43,708	36,403	8,258	28,145	35,450
CID	1,819,049	1,399,094	1,258,591	140,503	560,458
Districts - Clinical	1,000	750	4,520	(3,770)	(3,520)
Risk Reduction	53,756	40,317	13,201	27,116	40,555
Sexual Health	1,700,104	1,306,464	1,271,986	34,477	428,117
SFO- Local Capacity Building: Prevention and Protec	274,327	204,366	178,781	25,585	95,546
Total Health Protection:	\$8,153,847	\$6,271,889	\$5,751,741	\$520,148	\$2,402,106
Health Promotion and Vaccine Preventable Diseases:					
Health Promotion and VPD- General	2,570,922	1,968,125	1,860,006	108,119	710,917
Comprehensive Health Promotion	3,950,589	3,037,078	2,383,602	653,476	1,566,986
Fall Respiratory Pilot Project	0	0	3,702	(3,702)	(3,702)
Infant Feeding Clinic	645,413	495,831	432,234	63,597	213,179
Oral Health	540,421	413,613	336,797	76,816	203,625
Healthy Smiles Ontario - HSO	620,744	476,512	488,108	(11,596)	132,637
SFO- Tobacco Control Area Network	280,705	208,612	126,702	81,910	154,003
MOH - Harm Reduction Program Enhancement	191,822	147,445	95,237	52,208	96,585
VPD	2,725,683	2,078,865	1,757,863	321,002	967,820
MOH - Influenza	0	139	0	139	0
MOH - Meningittis	0	259	0	259	0
MOH - HPV	0	550	0	550	0
MOH - Northern Fruit & Vegetable Program	176,100	141,615	141,026	589	35,074
Total Health Promotion:	\$11,702,402	\$8,968,645	\$7,625,276	\$1,343,368	\$4,077,125
Knowledge and Strategic Services:					
Knowledge and Strategic Services	3,457,368	2,654,414	2,731,643	(77,229)	725,725
Workplace Capacity Development	44,457	39,023	36,800	2,223	7,657
Health Equity Office	11,720	8,765	9,040	(275)	2,680
MOH - Special Nursing Initiative	557,232	428,639	398,553	30,086	158,679
Indigenous Public Health	407,705	307,623	290,860	16,763	116,844
MOH Local Model for Indigenous Public Health	125,601	96,616	96,234	382	29,367
Total Knowledge and Strategic Services:	\$4,604,083	\$3,535,081	\$3,563,131	\$(28,051)	\$1,040,951
Total Expenditures:	\$32,029,390	\$24,552,486	\$24,775,979	\$(223,493)	\$7,415,593
Net Surplus/(Deficit)	\$0	\$(530,444)	\$(755,286)	\$(224,842)	

Public Health Sudbury & Districts

Cost Shared Programs

STATEMENT OF REVENUE & EXPENDITURES

Summary By Expenditure Category

For The 9 Periods Ending September 30, 2026

	Adjusted BOH Approved Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over) /under	Budget Available
Revenues & Expenditure Recoveries:					
MOH Funding	32,029,390	24,022,042	24,046,857	(24,815)	7,982,533
Other Revenue/Transfers	493,475	370,106	642,193	(272,087)	(148,718)
Total Revenues & Expenditure Recoveries:	32,522,865	24,392,148	24,689,050	(296,901)	7,833,815
Expenditures:					
Salaries	19,814,870	15,210,794	15,930,634	(719,840)	3,884,236
Benefits	7,675,018	5,903,711	5,264,412	639,299	2,410,606
Travel	228,818	162,193	152,576	9,617	76,242
Program Expenses	588,207	440,683	380,201	60,483	208,007
Office Supplies	74,700	54,778	39,867	14,911	34,833
Postage & Courier Services	90,100	67,575	53,385	14,190	36,715
Photocopy Expenses	4,909	3,519	3,096	423	1,813
Telephone Expenses	61,530	46,148	60,079	(13,931)	1,451
Building Maintenance	562,416	421,812	453,980	(32,168)	108,436
Utilities	190,447	142,835	137,384	5,451	53,063
Rent	329,521	247,141	232,014	15,127	97,507
Insurance	125,000	123,750	110,854	12,896	14,146
Employee Assistance Program (EAP)	50,000	37,500	19,031	18,469	30,969
Memberships	51,900	47,325	41,308	6,017	10,592
Staff Development	158,203	124,282	103,758	20,524	54,445
Books & Subscriptions	11,395	8,506	5,186	3,321	6,209
Media & Advertising	55,714	43,161	19,673	23,487	36,041
Professional Fees	697,194	522,895	493,694	29,201	203,500
Translation	75,325	54,994	47,392	7,602	27,933
Furniture & Equipment	16,684	13,305	4,290	9,015	12,394
Information Technology	1,660,914	1,245,685	1,891,523	(645,838)	(230,609)
Total Expenditures	32,522,865	24,922,592	25,444,336	(521,743)	7,078,529
Net Surplus (Deficit)	(0)	(530,444)	(755,286)	(224,842)	

The reported deficit reflects planned use of reserves for one-time strategic investments approved by the Board. Excluding these items, our core operations are tracking in line with the approved budget.

	C-S Programs	
Gapped Salaries & Benefits	(80,541)	35.82%
Gapped Operating and Other Revenues	(144,301)	64.18%
Total gapped funding at September 30, 2026	(224,842)	
Approved Reserve Spending included Above	1,670,656	
Adjusted Cost-Shared Surplus/(Deficit)	1,445,814	

After accounting for Reseves costs, there is a surplus in the cost shared budget at September 30, 2026 of \$1,445,814

Sudbury & District Health Unit o/a Public Health Sudbury & Districts

SUMMARY OF REVENUE & EXPENDITURES

For the Period Ended September 30, 2026

Program	FTE	Annual Budget	Current YTD	Balance Available	% YTD	Program Year End	Expected % YTD
100% Funded Programs							
LHIN - Falls Prevention Project & LHIN Screen	736	100,000	34,009	65,991	34.0%	Mar 31/2027	50.0%
Healthy Babies Healthy Children	778	1,760,463	666,386	1,094,077	37.9%	Mar 31/2027	50.0%
IPAC Congregate CCM	780	932,250	450,500	481,750	48.3%	Mar 31/2027	50.0%
Ontario Senior Dental Care Program	786	1,315,000	682,845	632,155	51.9%	Dec 31	75.0%
Anonymous Testing	788	66,893	30,874	36,019	46.2%	Mar 31/2027	50.0%
Total		4,326,956	1,864,614	2,462,342			

Board of Health Finance Committee

Policy Review Schedule

STATUS COLOR LEGEND & TOGGLE

Not Started	In Progress	Delayed	Complete
ON	ON	ON	ON

CATEGORY	SECTION	NUMBER	SUBJECT	DESCRIPTION	APPROVED BY	ORIGINAL DATE	MOST RECENT ACTIVITY DATE	ACTIVITY TYPE	NEXT REVIEW DATE	STATUS
Board of Health By-Laws	By-laws	G-I-20	By-law 02-88	Appointment and Duties of Auditor	Board of Health	1988/06/23	2026/09/17	Revised	2028/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-10	By-law 01-88	Management of Property	Board of Health	1988/06/23	2026/09/17	Reviewed	2028/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-40	By-law 01-93	Signing Authority, Financial Administration and Procurement	Board of Health	1993/04/22	2026/09/17	Revised	2028/09/01	Not Started
Board of Health By-Laws	By-laws	G-I-70	By-law 12-05	Financial Reserves	Board of Health	2005/12/01	2026/09/17	Revised	2028/09/01	Not Started

Board of Health Finance Committee

Operational Policy Review Schedule

STATUS COLOR LEGEND & TOGGLE			
Not Started	In Progress	Delayed	Complete
ON	ON	ON	ON

CATEGORY	SECTION	NUMBER	SUBJECT	DESCRIPTION	MOST RECENT ACTIVITY DATE	ACTIVITY TYPE	PROPOSED REVIEW CYCLE/DATE	STATUS
Corporate Services	Operating Budget	E-VI-30	Execution and Control of Approved Budget	Establishes authority on budget spending and reallocation	2017/12/01	Reviewed	2020	Delayed
Corporate Services	Assets/Liabilities	E-X-20	Reserve for Sick Leave and Vacation Pay Benefits	Sets out how sick leave benefits will be paid upon employee termination	2017/12/01	Reviewed	2020	Delayed
Corporate Services	Assets/Liabilities	E-X-12	Disposal of Assets	Establishes the rules for the disposal of assets	2018/02/28	Reviewed	2023	Delayed
Corporate Services	Ontario Ministry of Health Budget Forms	E-VII-11	Budget Submission	Establishes the requirement to submit a budget to MOHLTC and MCYS	2018/02/28	Revised	2023	Delayed
Accounting	Purchasing	E-IX-11	Receiving	Sets out the requirement to document all goods received by SDHU	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-10	Cash Receipts	Sets out how cash will be handled	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-20	Accounts Receivable	Describes how accounts receivable will be collected	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-30	Municipal Levy	Sets out the authority to levy municipalities	2019/04/01	Revised	2024	Delayed
Accounting	Revenue	E-XI-40	Fees	Establishes the authority to establish user fees	2019/04/01	Revised	2024	Delayed
Corporate Services	Purchasing	E-IX-18	Centralized Advertising Procurement	Establishes the advertising requirements for HR position and the purchase of advertising	2013/07/01	Revised	2020	Delayed
Accounting	Purchasing	E-IX-25	Purchase of Services-Agrements/Contracts	Establishes the principles, procedures, requirements and guidelines to be followed when establishing a contract	2015/06/01	Revised	2020	Delayed
Corporate Services	Purchasing	E-IX-17	Procurement-Purchase Order	Outlines purpose, process, and responsibilities of issuing PO's	2019/04/01	Reviewed	2024	Delayed
Corporate Services	Purchasing	E-IX-14	Procurement-Over-arching goods and services and consulting	Overarching policy regulating procurement	2026/05/07	Revised	2030	Complete
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-70	Verification of Employment and Wages	Requirements for SDHU verification of employment and wages	2022/10/19	Reviewed	2027	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-X-20	Paid Holidays	Establishes observed paid holidays and eligibility	2022/05/30	Revised	2027	Not Started
Human Resources	Terms and Conditions of Employment	K-V-50	Personal Automobile	Sets out the guidelines for use of a personal automobile for business purposes	2022/07/20	Revised	2027	Not Started
Corporate Services	Operating Budget	E-VI-20	Budget Preparation and Review	Establishes a high level process for budget request and cycle	2023/06/01	Reviewed	2028	Not Started
Corporate Services	Assets/Liabilities	E-X-10	Control of fixed Assets	Establishes the Dir, CS as the authority for the purchase of fixed assets	2023/07/01	Reviewed	2028	Not Started
Corporate Services	Banking	E-VIII-10	Security and Authorization	Establishes the MOH as having authorization for the financial affairs and signing authority and Dir. CS responsibilities	2023/07/01	Reviewed	2028	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-VII-30	Leave of Absence - Leave without pay	Sets out guidelines around leave of absences	2023/09/01	Revised	2028	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-50	Pay Periods/Disbursements	Establishes pay periods based on employee status	2023/07/04	Revised	2028	Not Started
Corporate Services	Purchasing	E-IX-13	Credit Card Purchases	Establishes the rules for the provision of credit cards	2023/07/04	Revised	2028	Not Started
Corporate Services	Internal Controls	E-V-50	External Auditors	Establishes how the Auditors will be appointed and their responsibility	2023/07/04	Revised	2028	Not Started
Corporate Services	Internal Controls	E-V-40	Asset Safegards	Describes insurance requirements, lock & keys, computer data access and back up requirements	2023/07/04	Reviewed	2028	Not Started
Corporate Services	Internal Controls	E-V-10	General	Sets out how budgets will be approved, the production of monthly financial statements, a chart of accounts and fidelity bonding	2023/07/04	Reviewed	2028	Not Started
Corporate Services	Internal Controls	E-V-20	Segregation of Duties	Ensures that difference positions complete different parts of processes and that different individuals check work done by other employee	2023/07/04	Reviewed	2028	Not Started
Corporate Services	Assets/Liabilities	E-X-11	Capitalization of Fixed Assets	Describes the minimum value for a capital purchase and how those will be dealt with as well as the amortizations periods	2023/07/04	Revised	2028	Not Started
Accounting	Purchasing	E-IX-12	Accounts Payable	Describes how payments will be made to suppliers and handled in our Accounting system	2023/07/04	Revised	2028	Not Started
Accounting	Banking	E-VIII-11	Bank Reconciliation	Establishes the requirement for banks balances to be reconcilled to the GL on a monthly basis	2023/07/04	Reviewed	2028	Not Started
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-30	Authorization of Direct Deposit	Establishes that payroll will be through direct deposit	2023/07/12	Revised	2028	Not Started
Corporate Services	Monetary Issues	E-II-40	Reimbursement of Expenses	Sets out the rules for the reimbursement of out-of-pocket expenses while on business for the employer	2024/10/01	Revised	2029	Not Started

Board of Health Manual Public Health Sudbury & Districts Information Sheet

Category

Board of Health Structure & Function

Section

Board of Health Committees

Subject

Board of Health Finance Standing Committee Terms of Reference

Number

C-II-11

Approved By

Board of Health

Original Date

June 18, 2015

Revised Date

September 17, 2026

Review Date

September 17, 2026

Information

Purpose

The purpose of the Finance Standing Committee is to ensure that the Board conducts itself according to the principles of ethical financial and management behaviour and is efficient and effective in its use of public funds by giving oversight to the Public Health Sudbury & Districts' accounting, financial reporting and audit practices.

Reporting Relationship

The Finance Standing Committee reports to the Board of Health.

Membership

Board Members at Large must be assigned annually by majority vote of the full Board.

- Board of Health Chair
- Board of Health Members at Large (3)
- Medical Officer of Health/Chief Executive Officer

- Director of Corporate Services
- Board Secretary

Board of Health Finance Standing Committee Chair: As elected annually by the committee at the first meeting of the Finance Committee of the Board of Health.

Only Board of Health members have voting privileges. All staff positions are ex-officio. Staff with specialized knowledge may be invited to participate for relevant agenda items.

Responsibilities

The Finance Committee of the Board of Health is responsible for the following:

- 1) Reviewing financial statements and strategic overview of financial position.
- 2) Reviewing the annual cost-shared and 100% funded program budgets, for the purposes of governing the finances of the organization.
- 3) Reviewing the annual financial statements and auditor's report for approval by the Board.
- 4) Reviewing annually the types and amounts of insurance carried by the organization.
- 5) Reviewing periodically ~~administrative~~ the Board of Health policies relating to the financial management of the organization, including but not limited to, procurement, investments, and signing authority.
- 6) Monitoring the organization's physical assets and facilities.

All actions taken by the Finance Standing Committee must be reported to the full Board at its next scheduled meeting.

Committee Proceedings

The rules governing the procedures of the Board shall be observed by the Finance Standing Committee insofar as applicable.

The Committee will meet twice yearly, normally in May/June and October/November. Additional meetings may be called at the discretion of the Chair.

An agenda is developed by the Chair with the support of the Medical Officer of Health/Chief Executive Officer and distributed by the Secretary one week in advance of a scheduled meeting, whenever possible.

Unapproved meeting minutes, recommendations and supporting documentation are forwarded by the Secretary to the Board for inclusion in the agenda of the next Board meeting.

Agenda packages are made available to the public via the Public Health Sudbury & Districts website.

Closed session minutes are taken by the Board Secretary. In the event the Board Secretary is excused from the closed session, the Chair or designate must document the proceedings. Closed session minutes must be approved at a subsequent closed meeting of the Board Finance Standing Committee.

BOARD OF HEALTH FINANCE STANDING COMMITTEE TERMS OF REFERENCE

MOTION:

WHEREAS the Board of Health Finance Standing Committee wishes to focus on financial matters of strategic importance to the organization's success,

THEREFORE BE IT RESOLVED THAT the Committee recommend to the Board of Health that the Terms of Reference be amended, as proposed.

2027 Draft Budget Schedule

Public Health Sudbury & Districts

Expenditures By Category

Description	2026 BOH Approved Budget	2027 Recommended Budget	Change (\$) Inc/(Dec)	Change (%) Inc/(Dec)
Salaries	19,814,870	20,446,548	631,678	3.19%
Benefits	7,725,018	7,611,528	(113,490)	-1.47%
Total Salaries & Benefits	27,539,888	28,058,076	518,188	1.88%
Office Supplies	83,940	83,910	(30)	-0.04%
Media & Advertising	55,214	53,900	(1,314)	-2.38%
Health Services / Purchased Services	360,300	135,067	(225,233)	-62.51%
Professional Fees	101,185	382,915	281,730	278.43%
Travel	232,268	235,268	3,000	1.29%
Program Expenses	522,981	478,075	(44,907)	-8.59%
Telephone Expenses	59,530	81,409	21,879	36.75%
Postage & Courier Services	90,100	76,752	(13,348)	-14.81%
Vector Borne Disease - Education and Surveillance	13,721	8,396	(5,325)	-38.81%
Books & Subscriptions	10,395	8,395	(2,000)	-19.24%
Furniture & Equipment	19,267	15,166	(4,101)	-21.28%
Rent Revenue	(69,076)	(71,308)	(2,232)	3.23%
Insurance	125,000	125,000	-	0.00%
Information Technology	1,653,655	1,910,446	256,792	15.53%
Rent Surplus Transferred to Reserve	56,642	58,473	1,831	3.23%
Translation	79,575	73,408	(6,167)	-7.75%
Memberships	51,900	53,900	2,000	3.85%
Expense Recoveries	(424,399)	(487,399)	(63,000)	14.84%
Rent	329,521	313,009	(16,512)	-5.01%
Building Maintenance	798,133	841,318	43,185	5.41%
Utilities	190,447	195,533	5,086	2.67%
Staff Development	149,203	171,756	22,554	15.12%
Total Operational Expenses	4,489,502	4,743,389	253,887	5.66%
Total Expenditures	32,029,390	32,801,465	772,075	2.41%

Public Health Sudbury & Districts
Cost Shared Programs & Services

2027 Draft Budget Schedule

	BOH 2026 Approved	2027 Budget	Increase (Decrease)	% Change Inc/(Dec)
Revenue				
Ministry of Health - General Programs	18,910,969	19,100,078	189,110	1.00%
Ministry of Health - Unorganized Territory	1,092,500	1,092,500	-	0.00%
Municipal Levies	11,800,921	12,383,887	582,965	4.94%
Interest Earned	225,000	225,000	-	0.00%
Ministry of Health -MOH/AMOH SUBSIDY	-	-	-	0.00%
Total Revenue	32,029,390	32,801,465	772,075	2.41%
Expenditures				
Corporate Services				
Corporate Services	5,711,223	5,930,987	219,763	3.85%
Office Admin	104,350	72,350	(32,000)	-30.67%
Espanola	131,896	133,745	1,849	1.40%
Manitoulin Island	136,962	143,659	6,697	4.89%
Chapleau	139,335	143,241	3,906	2.80%
Sudbury East	17,880	21,359	3,480	19.46%
Intake	385,472	416,545	31,073	8.06%
Facilities Management	792,033	835,818	43,785	5.53%
Electronic Medical Records	149,907	448,492	298,585	199.18%
Total Corporate Services	7,569,059	8,146,196	577,138	7.62%
Health Promotion and Vaccine Preventable Diseases				
Mnistry of Health - Influenza	0	0	(0)	0.00%
Ministry of Health - Meningittis	0	0	0	0.00%
Ministry of Health - HPV	0	0	(0)	0.00%
Oral Health	540,421	548,418	7,996	1.48%
Health Promotion & VPD - General	2,601,052	2,773,058	172,005	6.61%
Comprehensive Health Promotion	4,071,728	3,900,923	(170,805)	-4.19%
Infant Feeding Clinic	645,413	656,930	11,517	1.78%
VPD	2,490,268	2,659,251	168,982	6.79%
Smoke-Free Ontario Strategy: TCAN Coordination	404,909	288,484	(116,425)	-28.75%
Northern Fruit and Vegetables program	176,100	175,862	(238)	-0.13%
Harm Reduction Program Enhancement	191,822	201,550	9,728	5.07%
Healthy Smiles Ontario Program	620,744	635,451	14,707	2.37%
Total Health Promotion and Vaccine Preventable	11,742,459	11,839,927	97,468	0.83%
Knowledge and Strategic Services				
Knowledge and Strategic Services	3,422,140	3,799,478	377,338	11.03%
Workplace Capacity Development	44,457	62,000	17,543	39.46%
Health Equity Office	11,720	10,870	(850)	-7.25%
Indigenous Engagement	407,705	533,714	126,009	30.91%
Local Model Indigenous Engagement	125,601	128,525	2,923	2.33%
Social Determinants of Health Nurses Initiative	557,232	570,056	12,825	2.30%
Total Knowledge and Strategic Services	4,568,854	5,104,643	535,788	11.73%
Health Protection				
CID	1,688,503	1,914,289	225,786	13.37%
Clinical Services - Branches	250,711	-	(250,711)	-100.00%
Risk Reduction	53,756	38,956	(14,800)	-27.53%
Sexual Health	1,580,939	1,059,346	(521,592)	-32.99%
Health Protection - General	1,341,750	1,403,415	61,665	4.60%
Environmental	2,915,324	2,991,483	76,159	2.61%
Vector Borne Disease	43,708	38,768	(4,941)	-11.30%
Smoke-Free Ontario Strategy: Protection and Enforc	274,327	264,442	(9,885)	-3.60%
Total Health Protection	8,149,017	7,710,699	(438,319)	-5.38%
Total Expenditures	32,029,390	32,801,465	772,075	2.41%
Net Deficit (Surplus)	0	(0)	(0)	0.00%

IN CAMERA

MOTION:

THAT this Board of Health Finance Standing Committee goes in camera for personal matters involving one or more identifiable individuals, including employees or prospective employees. Time: _____

RISE AND REPORT

MOTION:

THAT this Board of Health Finance Standing Committee rises and reports. Time:

2027 OPERATING BUDGET

MOTION:

THAT the Board of Health Finance Standing Committee, having reviewed and discussed the details of the proposed 2027 cost-shared operating budget at its October 20, 2026, meeting, direct the Medical Officer of Health to finalize the budget totaling \$_____; and

THAT the Finance Standing Committee recommend this budget to the Board of Health for approval at its November 12, 2026, meeting.

ADJOURNMENT

MOTION:

THAT we do now adjourn. Time:_____