



# Board of Health Finance Standing Committee

Friday, May 3, 2019

10 a.m. to 12 p.m.

Boardroom, Public Health Sudbury & Districts

**APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR**

**MOTION:**

**THAT this Board of Health Finance Standing Committee appoint \_\_\_\_\_ as the Board of Health Finance Standing Committee Chair for 2019.**



**AGENDA**  
**BOARD OF HEALTH FINANCE STANDING COMMITTEE**  
**FRIDAY, MAY 3, 2019**  
**10 A.M. UNTIL NOON**  
**Boardroom – Public Health Sudbury & Districts**

**MEMBERS:** Carolyn Thain                      René Lapierre                      Randy Hazlett  
Mark Signoretti

**STAFF:** France Quirion                      Rachel Quesnel                      Dr. Penny Sutcliffe

**GUESTS:** Paul Pidutti, KPMG ~

~via teleconference

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **ELECTION OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR FOR 2019**

**APPOINTMENT OF BOARD OF HEALTH FINANCE STANDING COMMITTEE CHAIR**

**MOTION:**

**THAT the Board of Health Finance Standing Committee appoint \_\_\_\_\_ as the Board of Health Finance Standing Committee Chair for 2019.**

4. **REVIEW OF AGENDA / DECLARATION OF CONFLICT OF INTEREST**
5. **APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MEETING NOTES**
  - 5.1 Board of Health Finance Standing Committee Notes dated October 29, 2018 \*

**APPROVAL OF MEETING NOTES**

**MOTION:**

**THAT the meeting notes of the Board of Health Finance Standing Committee meeting of October 29, 2018, be approved as distributed.**

**6. NEW BUSINESS**

- 6.1 2018 Audited Financial Statements
  - a) Briefing Note from the Medical Officer of Health and Chief Executive Officer on the 2018 Financial Statements \*
  - b) Review of the 2018 Audit Report and Audited Financial Statements \*
    - Paul Pidutti, KPMG
    - C. Barrette, Manager, Accounting Services
    - F. Quirion, Director, Corporate Services

**2018 AUDITED FINANCIAL STATEMENTS**

**MOTION:**

**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 2018 audited financial statements.**

- 6.2 Year to Date Financial Statements
  - a) Draft March 2019 Financial Statements \*
  
- 6.3 Financial Management Policy Review
  - a) 2019 Schedule of Policy Review \*
  
- 6.4 Annual Insurance Review
  - a) Frank Cowan Company Summary of the Public Health Sudbury & Districts' 2019 Insurance Program\*
  
- 6.5 2019 Provincial Budget

**IN CAMERA**

**IN CAMERA**

**MOTION:**

**THAT the Board of Health Finance Standing Committee goes in camera to deal with personal matters about an identifiable individual, including municipal or local board employees.**

**Time: \_\_\_\_\_**

**RISE AND REPORT**

**RISE AND REPORT**

**MOTION:**

**THAT the Board of Health Finance Standing Committee rises and reports. Time: \_\_\_\_\_**

**7. ADJOURNMENT**

**ADJOURNMENT**

**MOTION:**

**That we do now adjourn. Time: \_\_\_\_\_**

\* Attachment



**UNAPPROVED MINUTES**  
**BOARD OF HEALTH FINANCE STANDING COMMITTEE**  
**MONDAY, OCTOBER 29, 2018 – 2 P.M.**  
**PUBLIC HEALTH SUDBURY & DISTRICTS, BOARDROOM, SECOND FLOOR**

**BOARD MEMBERS PRESENT**

Carolyn Thain, Chair                      René Lapierre                      Mark Signoretti

**BOARD MEMBERS REGRETS**

Paul Myre

**STAFF MEMBERS PRESENT**

Colette Barrette                      France Quirion  
Rachel Quesnel, Recorder              Dr. Penny Sutcliffe

**CAROLYN THAIN PRESIDING**

**1. CALL TO ORDER**

The meeting was called to order at 2:10 p.m.

**2. ROLL CALL**

**3. REVIEW OF AGENDA/DECLARATIONS OF CONFLICTS OF INTEREST**

There were no declarations of conflict of interest.

**4. APPROVAL OF BOARD OF HEALTH FINANCE STANDING COMMITTEE MINUTES**

**4.1 Board of Health Finance Standing Committee Meeting Notes dated May 7, 2018**

**12-18 APPROVAL OF MEETING NOTES**

***MOVED BY LAPIERRE – SIGNORETTI: THAT the meeting notes of the Board of Health Finance Standing Committee meeting of May 7, 2018, be approved as distributed.***

**CARRIED**

**5. NEW BUSINESS**

**5.1 Year-to-Date Financial Statements**

a) September 2018 Financial Statements

The total variance as of September 2018 is higher than last year at this time and not unexpected given the May 2018 announcement of a 3% increase from the MOHLTC.

In May 2018, the Ministry of Health and Long-Term Care announced a 3% growth allocation to PHSD for mandatory cost-shared programs. This unexpected increase is carefully allocated to ensure a balance between meeting current program pressures and offsetting anticipated shortfalls for 2019. Twenty-three temporary hires took place over the summer. These temporary positions provide flexibility going into the 2019 budget.

The variance continue to be impacted by sick and other unpaid leaves. Preliminary projections for year-end are slightly higher than that of our 2017 year-end position.

Questions were entertained and it was clarified that the change in benefit carrier to Sun Life took place in July with no increase in fees into 2019.

## **5.2 2019 Program-Based Budget**

### **a) 2019 Budget Principles**

The 2019 budget principles have existed for a number of years and only slightly changed. The principles continue to be focused on our vision and mission on the long term, ensuring that we build/maintain surge capacity to be able to respond to community needs and we continue to review the health equity impact of potential budget decisions. The principles now also include the values of humility, respect and trust as part of the decision making process. The principles will be updated to reflect our new name.

### **b) 5-Year Financial Projections**

The tables depict two scenarios. The first describes the projected financial position had we not received the 3% growth from the province in base funding this year. The deficit projection with this scenario is \$546,672 for 2019 and includes 1.7% inflationary cost. The cumulative deficit projection is \$2.1M deficit in 2023.

The second table maps out the impact of the 3% growth in funding received in 2018 and includes the same 1.7% inflationary pressures and today's proposed budget. With this scenario we achieve a balanced budget in 2019. The 2023 projected position with this scenario is a deficit of \$1.6M in 2023.

Cost savings for the proposed 2019 budget are in attrition and identified efficiencies. The five-year projections provides an overview for this year and future years to ensure we are cognizant of long-term projections. There are many unknowns with the new provincial government and there are no additional ongoing resources for the modernized standards or new legislative responsibilities (e.g. cannabis, mental health,

opioids, addictions, Indigenous engagement, and health equity). We will be working in close partnerships with local agencies.

c) 2019 Summary of Budget Pressures

The summary of the 2019 cost reduction initiatives and pressures was reviewed in light of a projected funding shortfall based on needs of \$125,972. Proposed cost reduction initiatives for 2019 total \$243,530.

Program shortfalls for 2019 were reviewed. Investments have been made with hiring of temporary staff this summer to build capacity in certain areas. These temporary resources were needed to support the implementation of the Standards which include human resources and operational resources particularly in the areas of vision, mental health and addictions, community drug strategy, and Indigenous engagement. Factoring these allocations leaves a shortfall of \$376,956; which would only be partially covered by the proposed 1.5% municipal levy. Unfunded pressures would need to be resourced through within year surpluses.

Discussion ensued regarding the proposed municipal levy. Dr. Sutcliffe clarified that the population numbers for each municipality are derived from the MPAC per the legislation. Board of Health Finance Standing Committee members commented on inflation rates; additional unfunded work in areas such as cannabis and other program areas; public health yields significant return on investment; PHSD is fiscally responsible; and the Board exercises responsible and accountable governance. It was determined that additional resources were required for 2019. It would be important to clearly articulate the needs and the value of public health work.

d) 2019 Proposed Mandatory Cost-Shared Budget

The 2019 proposed cost-shared operating budget totals \$23,469,346, representing an overall 0.55% increase as compared with the 2018 cost-shared operating budget.

Revenues and cost-shared divisional expenditures were reviewed as well as expenditures by category and each significant variances explained.

It was clarified that an overall budget increase at 0.55% and maintains a funding ratio of 69:31. The 100% cost-shared programs are not expected to see increases and the 2019 budget includes a subsidy for 100% funded programs.

Questions were entertained. An updated 2019 municipal levy summary was distributed and will be updated in today's electronic Board agenda package following today's meeting.

Upon detailed discussion, the Board of Health Finance Standing Committee concurred that the 2019 proposed cost shared operating budget include a 3% municipal increase and be recommended to the full Board for endorsement at the November meeting.

#### **IN CAMERA**

- Personal matters involving one or more identifiable individuals, including employees or prospective employees
- Labour relations or employee negotiations

#### **13-18 IN CAMERA**

***MOVED BY SIGNORETTI – LAPIERRE: THAT this Board of Health goes in camera.***

***Time: 3:24 p.m.***

**CARRIED**

#### **RISE AND REPORT**

#### **14-18 RISE AND REPORT**

***MOVED BY SIGNORETTI – LAPIERRE: THAT this Board of Health rises and reports.***

***Time: 3:50 p.m.***

**CARRIED**

It was reported that two items relating to the following matters were discussed

- (i) personal matters involving one or more identifiable individuals, including employees or prospective employees
  - (ii) labour relations or employee negotiations
- for which the following motion emanated:

#### **15-18 APPROVAL OF MEETING NOTES**

***MOVED BY SIGNORETTI – LAPIERRE: THAT this Board of Health approve the meeting notes of the May 7, 2018, Board in camera meeting and that these remain confidential and restricted from public disclosure in accordance with exemptions provided in the Municipal Freedom of Information and Protection of Privacy Act.***

**CARRIED**

#### **5.3 Accumulated Surplus/Reserve Management Plan**

- a) Briefing Note - Reserve Management Plan
- b) By-law 12-05 – Reserve Management

Further to the May 5, 2018 Board of Health Finance Standing Committee meeting where an update of the accumulated surplus and the balances within established reserve funds were summarized, a briefing note and accompanying by-law is shared today for



information. The briefing note summarizes management’s work to ensure that the established Reserve Funds continue to be relevant and adequately resourced.

The Working Capital Reserve fund is reviewed on an annual basis to assess the need to transfer funds from the Working Capital fund to other reserve accounts based on anticipated needs. This ensures a regular review of anticipated needs and appropriate reallocations for long-term financial planning relating to infrastructure, public health initiatives and contingencies.

An overview of the needs assessed within the established reserve funds was provided:

- Working capital
- Public health initiatives and response
- Corporate contingencies
- Facility and equipment repairs and maintenance
- Human resources management
- Research and development

Criteria and values for evaluating projects were outlined as well as the roles and responsibilities for the review and transfer of reserves.

Comments and questions were entertained including as it relates to the five year Building Renovation, Repair and Improvement Plan resulting from a building audit.

Staff were thanked for the background and summary which are reassuring for the Board that risks are being managed. It was noted that an update would be useful next year to orient any new Board and or Finance Committee members as part of risk management at the governance level.

## 6. ADJOURNMENT

### 16-18 ADJOURNMENT

***MOVED BY LAPIERRE – SIGNORETTI: THAT we do now adjourn. Time: 4:05 p.m.***

**CARRIED**

\_\_\_\_\_  
(Chair)

\_\_\_\_\_  
(Secretary)

**APPROVAL OF MEETING NOTES**

**MOTION:**

**THAT the meeting notes of the Board of Health Finance Standing Committee meeting of October 29, 2018, be approved as distributed.**

**To:** Chair, Board of Health Finance Standing Committee

**From:** Dr. Penny Sutcliffe, Medical Officer of Health/Chief Executive Officer

**Date:** April 26, 2019

**Re:** 2018 Audited Financial Statement presented in draft

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For Information

For Discussion

For a Decision

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**Issue:**

KPMG completed the audit of the 2018 Financial Statements of Board of Health for the Sudbury and District Health Unit operating as Public Health Sudbury & Districts which include the Independent Auditor's Report.

**Recommended Action:**

That the Board of Health Finance Standing Committee recommend the Audited Financial Statements for Board of Health approval at the Board's May 16, 2019 meeting.

**Background:**

The Ministry of Health and Long-Term Care requires each health unit to have their financial records audited by an external auditing firm annually.

The 2018 audit was completed by KPMG. This is KPMG's final year of a three year service agreement. The City of Greater Sudbury is expected to announce whether all partners agree to an extension of services. The service agreement provides an option to extend audit services for an additional two years.

Public Health Sudbury & Districts is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards.

The auditor's responsibility is to express an opinion on these financial statements based on their audit. The audit involves performing procedures to obtain audit evidence about the amounts and disclosure in the financial statements. The procedures include the assessment of the risks of material misstatements of the financial statements. The auditors consider internal controls relevant to the organization's preparation and fair presentation of the financial statements. The audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Based on the auditor's report, the financial statements present fairly, in all material respects,

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2018–2022 Strategic Priorities:

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

O: October 19, 2001  
R: January 2017

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the financial position of Public Health Sudbury & Districts as at December 31, 2018 and its results of operations and accumulated surplus, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

There were no recommendations received as a result of the 2018 annual audit completed by KPMG.

**Financial Implications:**

Audit charges as per the Audit service agreement.

**Ontario Public Health Standard:**

Effective Public Health Practice – Good governance

**Strategic Priority:**

Organizational Commitment

**Contact:**

France Quirion, Director, Corporate Services

1. Equitable Opportunities
2. Meaningful Relationships
3. Practice Excellence
4. Organizational Commitment

Financial Statements of

**BOARD OF HEALTH FOR THE  
SUDBURY & DISTRICT  
HEALTH UNIT**

**(OPERATING AS PUBLIC HEALTH SUDBURY  
& DISTRICTS)**

Year ended December 31, 2018

DRAFT



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## INDEPENDENT AUDITORS' REPORT

To the Board Members of the Board of Health for the Sudbury & District Health Unit (operating as Public Health Sudbury & Districts), Members of Council, Inhabitants and Ratepayers of the Participating Municipalities of the Board of Health for the Sudbury & District Health Unit

### **Opinion**

We have audited the accompanying financial statements of The Board of Health for the Sudbury & District Health Unit operating as Public Health Sudbury & Districts (the Entity), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of The Board of Health for the Sudbury & District Health Unit operating as Public Health Sudbury & Districts as at December 31, 2018, and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "*Auditors' Responsibilities for the Audit of the Financial Statements*" section of our report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion



## ***Responsibilities of Management and Those Charged with Governance for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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

## ***Auditors' Responsibility for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

May 3, 2019

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# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Financial Position

December 31, 2018, with comparative information for 2017

	2018	2017
<b>Financial assets</b>		
Cash and cash equivalents	\$ 14,762,030	\$ 12,942,452
Accounts receivable	532,377	788,684
Receivable from the Province of Ontario	176,059	365,035
	<u>15,470,466</u>	<u>14,096,171</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	1,325,291	1,289,696
Deferred revenue	314,736	368,364
Payable to the Province of Ontario	496,461	693,999
Employee benefit obligations (note 2)	2,905,078	2,756,279
	<u>5,041,566</u>	<u>5,108,338</u>
Net financial assets	10,428,900	8,987,833
Non-financial assets:		
Tangible capital assets (note 3)	5,241,436	5,374,612
Prepaid expenses	312,561	436,033
	<u>5,553,997</u>	<u>5,810,645</u>
Commitments and contingencies (note 4)		
Accumulated surplus (note 5)	\$ 15,982,897	\$ 14,798,478

See accompanying notes to financial statements.

On behalf of the Board:

\_\_\_\_\_ Board Member

\_\_\_\_\_ Board Member

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

## (OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

### Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

	Budget	Total	Total
	2018	2018	2017
	(unaudited)		
Revenue (note 9):			
Provincial grants	\$ 20,504,609	\$ 21,129,320	\$ 20,400,575
Per capita revenue from municipalities (note 7)	7,133,674	7,133,674	7,012,166
Other:			
Plumbing inspections and licenses	317,000	302,316	315,214
Interest	85,000	216,090	107,550
Other	1,133,205	819,733	893,009
	<u>29,173,488</u>	<u>29,601,133</u>	<u>28,728,514</u>
Expenses (note 9):			
Salaries and wages	19,350,396	18,230,108	18,114,089
Benefits (note 6)	5,395,936	5,140,502	4,968,815
Administration (note 8)	1,785,097	2,016,169	1,787,038
Supplies and materials	1,613,485	1,637,528	1,365,790
Amortization of tangible capital assets (note 3)	-	627,567	658,989
Small operational equipment	583,910	454,933	416,411
Transportation	444,664	309,907	344,628
	<u>29,173,488</u>	<u>28,416,714</u>	<u>27,655,760</u>
Annual surplus	-	1,184,419	1,072,754
Accumulated surplus, beginning of year	13,725,724	14,798,478	13,725,724
Accumulated surplus, end of year	<u>\$ 13,725,724</u>	<u>\$ 15,982,897</u>	<u>\$ 14,798,478</u>

See accompanying notes to financial statements.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Changes in Net Financial Assets

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Annual surplus	\$ 1,184,419	\$ 1,072,754
Purchase of tangible capital assets	(494,391)	(564,251)
Amortization of tangible capital assets	627,567	658,989
Change in prepaid expenses	123,472	(151,435)
Change in net financial assets	1,441,067	1,016,057
Net financial assets, beginning of year	8,987,833	7,971,776
Net financial assets, end of year	\$ 10,428,900	\$ 8,987,833

See accompanying notes to financial statements.

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# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Cash provided by (used in):		
Cash flows from operating activities:		
Annual surplus	\$ 1,184,419	\$ 1,072,754
Adjustments for:		
Amortization of tangible capital assets	627,567	658,989
Employee benefit obligations	148,799	(50,626)
	1,960,785	1,681,117
Changes in non-cash working capital:		
Decrease (increase) in accounts receivable	256,307	(22,562)
Decrease (increase) in receivable from the Province of Ontario	188,976	(152,371)
Increase in accounts payable and accrued liabilities	35,595	62,809
Increase (decrease) in deferred revenue	(53,628)	50,054
Increase (decrease) in payable to the Province of Ontario	(197,538)	299,735
Decrease (increase) in prepaid expenses	123,472	(151,435)
	2,313,969	1,767,347
Cash flows from investing activity:		
Purchase of tangible capital assets	(494,391)	(564,251)
Increase in cash	1,819,578	1,203,096
Cash and cash equivalents, beginning of year	12,942,452	11,739,356
Cash and cash equivalents, end of year	\$ 14,762,030	\$ 12,942,452

See accompanying notes to financial statements.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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The Board of Health for the Sudbury & District Health Unit, (operating as Public Health Sudbury & Districts), (the "Health Unit") was established in 1956, and is a progressive, accredited public health agency committed to improving health and reducing social inequities in health through evidence informed practice. The Health Unit is funded through a combination of Ministry grants and through levies that are paid by the municipalities to whom the Health Unit provides public health services. The Health Unit works locally with individuals, families and community and partner agencies to promote and protect health and to prevent disease. Public health programs and services are geared toward people of all ages and delivered in a variety of settings including workplaces, daycare and educational settings, homes, health-care settings and community spaces.

The Health Unit is a not-for-profit public health agency and is therefore exempt from income taxes under the Income Tax Act (Canada).

## 1. Summary of significant accounting policies:

These financial statements are prepared by management in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board. The principal accounting policies applied in the preparation of these financial statements are set out below.

### (a) Basis of accounting:

The financial statements are prepared using the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they are earned. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### (b) Cash and cash equivalents:

Cash and cash equivalents include guaranteed investment certificates that are readily convertible into known amounts of cash and subject to insignificant risk of change in value.

Short-term investments are recorded at the lower of cost or fair value. Short-term investments generally have a maturity of one year or less at acquisition and are held for the purpose of meeting future cash commitments.

Guaranteed investment certificates amounted to \$2,258,052 as at December 31, 2018 (2017 - \$2,223,397) and these can be redeemed for cash on demand.

### (c) Employee benefit obligations:

The Health Unit accounts for its participation in the Ontario Municipal Employee Retirement Fund (OMERS), a multi-employer public sector pension fund, as a defined contribution plan.

Vacation and other compensated absence entitlements are accrued for as entitlements are earned.

Sick leave benefits are accrued where they are vested and subject to pay out when an employee leaves the Health Unit's employ.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

## 1. Summary of significant accounting policies (continued):

### (c) Employee benefit obligations (continued):

Other post-employment benefits are accrued in accordance with the projected benefit method pro-rated on service and management's best estimate of salary escalation and retirement ages of employees. The discount rate used to determine the accrued benefit obligation was determined with reference to the Health Unit's cost of borrowing at the measurement date taking into account cash flows that match the timing and amount of expected benefit payments.

Actuarial gains (losses) on the accrued benefit obligation arise from the difference between actual and expected experiences and from changes in actuarial assumptions used to determine the accrued benefit obligation. These gains (losses) are amortized over the average remaining service period of active employees.

### (d) Non-financial assets:

Tangible capital assets and prepaid expenses are accounted for as non-financial assets by the Health Unit. Non-financial assets are not available to discharge liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

### (e) Tangible capital assets:

Tangible capital assets are recorded at cost, and include amounts that are directly related to the acquisition of the assets. The Health Unit provides for amortization using the straight-line method designed to amortize the cost, less any residual value, of the tangible capital assets over their estimated useful lives. The annual amortization periods are as follows:

Asset	Basis	Rate
Building	Straight-line	2.5%
Land improvements	Straight-line	10%
Computer hardware	Straight-line	30%
Leasehold improvements	Straight-line	10%
Website design	Straight-line	20%
Vehicles and equipment	Straight-line	10%
Equipment – vaccine refrigerators	Straight-line	20%
Computer software	Straight-line	100%

### (f) Prepaid expenses:

Prepaid expenses are charged to expenses over the periods expected to benefit from them.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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## 1. Summary of significant accounting policies (continued):

### (g) Accumulated surplus:

Certain amounts, as approved by the Board of Directors, are set aside in accumulated surplus for future operating and capital purposes. Transfers to/from funds and reserves are an adjustment to the respective fund when approved.

The accumulated surplus consists of the following surplus accounts:

- Invested in tangible capital assets:

This represents the net book value of the tangible capital assets the Health Unit has on hand.

- Unfunded employee benefit obligations:

This represents the unfunded future employee benefit obligations comprised of the accumulated sick leave benefits, other post-employment benefits and vacation pay and other compensated absences.

The accumulated surplus consists of the following reserves:

- Working capital reserve:

This reserve is not restricted and is utilized for the operating activities of the Health Unit.

- Public health initiatives:

This reserve is restricted and can only be used for public health initiatives.

- Corporate contingencies:

This reserve is restricted and can only be used for corporate contingencies.

- Facility and equipment repairs and maintenance:

This reserve is restricted and can only be used for facility and equipment repairs and maintenance.

- Sick leave and vacation:

This reserve is restricted and can only be used for future sick leave and vacation obligations.

- Research and development:

This reserve is restricted and can only be used for research and development activities.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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## 1. Summary of significant accounting policies (continued):

### (h) Revenue recognition:

Revenue from government grants and from municipalities is recognized in the period in which the events giving rise to the government transfer have occurred as long as: the transfer is authorized; the eligibility criteria, if any, have been met except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government; and the amount can reasonably be estimated. Funding received under a funding arrangement, which relates to a subsequent fiscal period and the unexpended portions of contributions received for specific purposes, is reflected as deferred revenue in the year of receipt and is recognized as revenue in the period in which all the recognition criteria have been met.

Other revenues including certain user fees, rents and interest are recorded on the accrual basis, when earned and when the amounts can be reasonably estimated and collection is reasonably assured.

### (i) Budget figures:

Budget figures have been provided for comparison purposes and have been derived from the budget approved by the Board of Directors. The budget figures are unaudited.

### (j) Use of estimates:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of certain assets and liabilities at the date of the financial statements and the reported amounts of certain revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are allowance for doubtful accounts, employee benefit obligations and the estimated useful lives and residual values of tangible capital assets.



# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

## 2. Employee benefit obligations:

An actuarial estimate of future liabilities has been completed using the most recent actuarial valuation dated December 31, 2017 and forms the basis for the estimated liability reported in these financial statements.

	2018	2017
Accumulated sick leave benefits	\$ 753,705	811,633
Other post-employment benefits	1,234,500	1,105,032
	1,988,205	1,916,665
Vacation pay and other compensated absence	916,873	839,614
	\$ 2,905,078	2,756,279

The significant actuarial assumptions adopted in measuring the Health Unit's accumulated sick leave benefits and other post-employment benefits are as follows:

	2018	2017
Discount	4.00%	4.50%
Health-care trend rate:		
Initial	6.42%	5.10%
Ultimate	3.75%	4.00%
Salary escalation factor	2.75%	3.00%

The Health Unit has established reserves in the amount of \$675,447 (2017 - \$675,447) to mitigate the future impact of these obligations. The accrued benefit obligations as at December 31, 2018 are \$2,035,408 (2017- \$1,774,363).

	2018	2017
Benefit plan expenses:		
Current service costs	\$ 162,089	115,505
Interest	78,323	76,699
Amortization of actuarial loss	(4,819)	(17,137)
	\$ 235,593	175,067

Benefits paid during the year were \$164,052 (2017 - \$129,013). The net unamortized actuarial loss of \$47,203 (2017 - \$42,384) will be amortized over the expected average remaining service period.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

### 3. Tangible capital assets:

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2018 Total
Balance, January 1, 2018	\$ 26,939	7,068,782	396,739	1,993,435	357,579	69,845	2,379,527	242,596	12,535,442
Additions	-	-	-	370,421	17,246	-	106,724	-	494,391
Balance, December 31, 2018	\$ 26,939	7,068,782	396,739	2,363,856	374,825	69,845	2,486,251	242,596	13,029,833

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2018	\$ -	2,755,623	394,660	1,497,616	357,579	62,861	1,990,321	102,170	7,160,830
Amortization	-	176,720	2,079	290,824	17,246	6,984	109,454	24,260	627,567
Balance, December 31, 2018	\$ -	2,932,343	396,739	1,788,440	374,825	69,845	2,099,775	126,430	7,788,397

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2017	\$ 26,939	4,313,159	2,079	495,819	-	6,984	389,206	140,426	5,374,612
At December 31, 2018	26,939	4,136,439	-	575,416	-	-	386,476	116,166	5,241,436

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

### 3. Tangible capital assets (continued):

Cost:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	2017 Total
Balance, January 1, 2017	\$ 26,939	7,068,782	396,739	1,650,697	325,876	69,845	2,189,717	242,596	11,971,191
Additions	-	-	-	342,738	31,703	-	189,810	-	564,251
Balance, December 31, 2017	\$ 26,939	7,068,782	396,739	1,993,435	357,579	69,845	2,379,527	242,596	12,535,442

Accumulated amortization:

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
Balance, January 1, 2017	\$ -	2,578,903	373,866	1,189,864	325,876	48,892	1,906,530	77,910	6,501,841
Amortization	-	176,720	20,794	307,752	31,703	13,969	83,791	24,260	658,989
Balance, December 31, 2017	\$ -	2,755,623	394,660	1,497,616	357,579	62,861	1,990,321	102,170	7,160,830

Net book value

	Land	Building	Leasehold Improvements	Computer Hardware	Computer Software	Website Design	Furniture and Equipment	Parking Lot Resurfacing	Total
At December 31, 2016	\$ 26,939	4,489,879	22,873	460,833	-	20,953	283,187	164,686	5,469,350
At December 31, 2017	26,939	4,313,159	2,079	495,819	-	6,984	389,206	140,426	5,374,612

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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#### 4. Commitments and contingencies:

(a) Line of credit:

The Health Unit has available an operating line of credit of \$500,000 (2017 - \$500,000). There is \$Nil balance outstanding on the line of credit at year end (2017 - \$Nil).

(b) Lease commitments:

The Health Unit enters into operating leases in the ordinary course of business, primarily for lease of premises and equipment. Payments for these leases are contractual obligations as scheduled per each agreement. Commitments for minimum lease payments in relation to non-cancellable operating leases at December 31, 2018 are as follows:

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No later than one year	\$	217,156
Later than one year and no later than 5 years		732,326
Later than five years		505,680
	\$	1,455,162

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(c) Contingencies:

The Health Unit is involved in certain legal matters and litigation, the outcomes of which are not presently determinable. The loss, if any, from these contingencies will be accounted for in the periods in which the matters are resolved. Management is of the opinion that these matters are mitigated by adequate insurance coverage.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

## 5. Accumulated surplus:

	Balance, Beginning of year	Annual Surplus (Deficit)	Purchase of Tangible Capital Assets	Balance, end of year
Invested in tangible capital assets	\$ 5,374,612	(627,569)	494,391	5,241,434
Unfunded employee benefit obligation	(2,756,279)	148,799	–	(2,607,480)
Working capital reserve	6,566,272	1,663,189	(494,391)	7,735,070
Public health initiatives	1,521,119	–	–	1,521,119
Corporate contingencies	500,000	–	–	500,000
Facility and equipment repairs and maintenance	2,860,447	–	–	2,860,447
Sick leave and vacation	675,447	–	–	675,447
Research and development	56,860	–	–	56,860
	\$ 14,798,478	1,184,419	–	15,982,897

## 6. Pension agreements:

The Health Unit makes contributions to OMERS, which is a multi-employer plan, on behalf of its members. The plan is a defined contribution plan, which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The amount contributed to OMERS for 2018 was \$1,771,788 (2017 - \$1,804,726) for current service and is included within benefits expense on the statement of operations and accumulated surplus.

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

## 7. Per capita revenue from municipalities:

	2018	2017
City of Greater Sudbury	\$ 6,135,677	6,028,855
Township of Espanola	189,406	186,317
Township of Sables and Spanish River	116,354	115,564
Municipality of French River	103,085	101,540
Municipality of Markstay-Warren	101,088	99,156
Township of Northeastern Manitoulin & The Islands	92,456	90,671
Township of Chapleau	83,182	82,958
Township of Central Manitoulin	74,337	73,702
Municipality of St. Charles	50,225	48,809
Township of Assiginack	32,747	32,260
Town of Gore Bay	32,105	31,488
Township of Baldwin	21,904	21,671
Township of Billings (and part of Allan)	21,762	21,531
Township of Gordon (and part of Allan)	19,479	18,656
Township of Nairn & Hyman	17,196	17,114
Township of Tehkummah	15,769	15,430
Municipality of Killarney	15,056	14,940
Township of Burpee	11,846	11,504
	<b>\$ 7,133,674</b>	<b>7,012,166</b>

## 8. Administration expenses:

	Budget 2018 (unaudited)	2018	2017
Building maintenance	\$ 366,709	426,730	368,421
Professional fees	262,436	346,853	220,923
Rent	256,105	262,386	260,602
Staff education	126,669	224,873	194,580
Telephone	199,278	192,055	205,660
Utilities	208,937	190,190	210,248
Advertising	133,899	161,676	137,620
Liability insurance	103,774	99,833	93,449
Postage	78,836	64,635	56,636
Memberships and subscriptions	44,454	42,607	35,653
Strategic planning	4,000	4,331	3,246
	<b>\$ 1,785,097</b>	<b>2,016,169</b>	<b>1,787,038</b>

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

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## 10. Comparative information:

The 2017 comparative information has been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year earnings.

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# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

## 9. Revenues and expenses by funding sources:

	OLHA	UIIP	Men C	HPV	Unorganized Territories	CNO	Enhanced Safe Water	SDWS	VBD	Diabetes Prevention	E-Cigarette Act: Protection & Enforcement	Enhanced Safe Food	Harm Reduction Enhancement	HSO	IC-PHN	Sub-Total
<b>Revenue:</b>																
Provincial grants	\$ 15,127,700	11,715	15,487	25,075	-	121,500	16,200	106,000	65,000	128,207	19,400	36,500	150,000	559,229	90,100	16,472,113
Provincial grants - one-time	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unorganized territories	-	-	-	-	826,000	-	-	-	-	-	-	-	-	-	-	826,000
Municipalities	7,064,806	-	-	-	-	-	-	47,222	21,646	-	-	-	-	-	-	7,133,674
Plumbing and inspections	302,316	-	-	-	-	-	-	-	-	-	-	-	-	-	-	302,316
Interest	216,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	216,090
Other	426,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	426,230
	23,137,142	11,715	15,487	25,075	826,000	121,500	16,200	153,222	86,646	128,207	19,400	36,500	150,000	559,229	90,100	25,376,423
<b>Expenses:</b>																
Salaries and wages	13,971,529	10,212	14,078	22,728	501,053	98,622	12,837	118,500	27,376	69,323	13,286	13,221	111,122	395,136	70,599	15,449,622
Benefits	4,085,827	921	1,409	2,265	133,368	22,878	3,363	31,009	2,508	16,495	4,269	1,169	30,005	107,095	19,501	4,462,082
Transportation	89,881	-	-	-	118,259	-	-	3,106	4,191	4,112	-	-	1,117	9,995	-	230,661
Administration (note 8)	1,893,778	-	-	-	-	-	-	-	1,318	4,462	-	479	403	8,307	-	1,908,747
Supplies and materials	838,147	582	-	82	73,320	-	-	-	51,293	33,815	1,845	21,631	7,353	38,696	-	1,066,764
Small operational equipment	446,561	-	-	-	-	-	-	-	-	-	-	-	-	-	-	446,561
Amortization of tangible capital assets	627,567	-	-	-	-	-	-	-	-	-	-	-	-	-	-	627,567
	21,953,290	11,715	15,487	25,075	826,000	121,500	16,200	152,615	86,686	128,207	19,400	36,500	150,000	559,229	90,100	24,192,004
<b>Annual surplus (deficit)</b>	<b>\$ 1,183,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>607</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,184,419</b>

OLHA - MOHLTC Mandatory Cost-Share including Unorganized Territories

UIIP - Universal Influenza Immunization Program

Men C - Meningococcal Vaccine Program

HPV - Human Papilloma Virus

CNO - Chief Nursing Officer

SDWS - Small Drinking Water Systems

VBD - Vector-Borne Diseases

HSO - Healthy Smiles Ontario

IC-PHN - Infection Prevention and Control Nurses Initiative

MOH/AMOH - Ministry of Health/Associate Medical Officer of Health

MCYS - Ministry Children and Youth Services

SDoH - Social Determinants of Health Nurses Initiatives

SFO - Smoke Free Ontario

NFVP-FNOHAP - Northern Fruit & Vegetable Program: Ontario First Nations Health Action Plan



# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

## 9. Revenues and expenses by funding sources (continued):

	2017-18 One-time Funding																
	Infectious Diseases Control	MOH/AMOH	Needle Exchange	Northern Fruit & Vegetable	SDoH Nurses Initiatives	SFO Grouping	MCYS	HIV-Aids Anonymous Testing	Northeastern Public Health Collaborative Shared Services	Indigenous Communities: Relationship Building	Needle Exchange Program	Vaccine Fridges	NFVP: Ontario FN Health Action Plan	Panorama: Immunization Solution	PHI Practicum	Smoke-Free Smoking Cessation	Sub-Total
<b>Revenue:</b>																	
Provincial grants	\$ 389,000	100,198	87,100	147,102	180,500	764,977	1,615,897	60,254	-	-	-	-	-	-	-	-	3,345,028
Provincial grants - one-time	-	-	-	-	-	-	-	-	32,401	37,633	54,554	4,822	1,390	71,494	8,637	2,018	212,949
Unorganized territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Plumbing and inspections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389,000	100,198	87,100	147,102	180,500	764,977	1,615,897	60,254	32,401	37,633	54,554	4,822	1,390	71,494	8,637	2,018	3,557,977
<b>Expenses:</b>																	
Salaries and wages	307,135	84,354	-	72,491	140,164	412,984	1,245,790	46,427	15,028	22,753	-	-	-	58,883	7,873	-	2,413,882
Benefits	79,085	15,844	-	18,279	40,336	121,364	308,435	12,156	3,968	2,263	-	-	-	12,611	764	-	615,105
Transportation	-	-	-	2,443	-	19,027	43,102	-	-	2,090	-	-	-	-	-	-	66,662
Administration (note 8)	-	-	-	415	-	9,235	4,579	113	13,405	5,925	-	-	-	-	-	-	33,672
Supplies and materials	2,780	-	87,100	53,474	-	202,367	13,991	1,558	-	4,602	54,554	-	1,390	-	-	2,018	423,834
Small operational equipment	-	-	-	-	-	-	-	-	-	-	-	4,822	-	-	-	-	4,822
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	389,000	100,198	87,100	147,102	180,500	764,977	1,615,897	60,254	32,401	37,633	54,554	4,822	1,390	71,494	8,637	2,018	3,557,977
<b>Annual surplus</b>	\$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

OLHA - MOHLTC Mandatory Cost-Share including Unorganized Territories  
 UIIP - Universal Influenza Immunization Program  
 Men C - Meningococcal Vaccine Program  
 HPV - Human Papilloma Virus  
 CNO - Chief Nursing Officer  
 SDWS - Small Drinking Water Systems  
 VBD - Vector-Borne Diseases  
 HSO - Healthy Smiles Ontario  
 IC-PHN - Infection Prevention and Control Nurses Initiative  
 MOH/AMOH - Ministry of Health/Associate Medical Officer of Health  
 MCYS - Ministry Children and Youth Services  
 SDoH - Social Determinants of Health Nurses Initiatives  
 SFO - Smoke Free Ontario  
 NFVP-FNOHAP - Northern Fruit & Vegetable Program: Ontario First Nations Health Action Plan

# BOARD OF HEALTH FOR THE SUDBURY & DISTRICT HEALTH UNIT

(OPERATING AS PUBLIC HEALTH SUDBURY & DISTRICTS)

Notes to Financial Statements

Year ended December 31, 2018

## 9. Revenues and expenses by funding sources (continued):

	2018-19 One-time Funding									Total
	Mandatory Built Environment	Mandatory Disclosure	Mandatory Effective Public Health Practice	Healthy Menu Choices: Enforcement	Indigenous Communities	NFVP - FNOHAP	Vaccine Fridge	PHI Practicum	Non- Ministry	
Revenue:										
Provincial grants	\$ -	-	-	-	-	-	-	-	-	19,817,141
Provincial grants - one-time	70,319	19,366	70,039	22,993	70,083	9,160	3,500	7,770	-	486,179
Unorganized territories	-	-	-	-	-	-	-	-	-	826,000
Municipalities	-	-	-	-	-	-	-	-	-	7,133,674
Plumbing and inspections	-	-	-	-	-	-	-	-	-	302,316
Interest	-	-	-	-	-	-	-	-	-	216,090
Other	-	-	-	-	-	-	-	-	393,503	819,733
	70,319	19,366	70,039	22,993	70,083	9,160	3,500	7,770	393,503	29,601,133
Expenses:										
Salaries and wages	59,743	-	58,944	16,245	59,356	-	-	7,032	165,284	18,230,108
Benefits	10,576	-	11,095	5,578	5,334	-	-	674	30,058	5,140,502
Transportation	-	-	-	1,170	4,240	-	-	64	7,110	309,907
Administration (note 8)	-	6,316	-	-	1,153	-	-	-	66,281	2,016,169
Supplies and materials	-	13,050	-	-	-	9,160	-	-	124,720	1,637,528
Small operational equipment	-	-	-	-	-	-	3,500	-	50	454,933
Amortization of tangible capital assets	-	-	-	-	-	-	-	-	-	627,567
	70,319	19,366	70,039	22,993	70,083	9,160	3,500	7,770	393,503	28,416,714
Annual surplus	\$ -	-	-	-	-	-	-	-	-	1,184,419

OLHA - MOHLTC Mandatory Cost-Share including Unorganized Territories  
 UIIP - Universal Influenza Immunization Program  
 Men C - Meningococcal Vaccine Program  
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 MCYS - Ministry Children and Youth Services  
 SDoH - Social Determinants of Health Nurses Initiatives  
 SFO - Smoke Free Ontario  
 NFVP-FNOHAP - Northern Fruit & Vegetable Program: Ontario First Nations Health Action Plan

**2018 AUDITED FINANCIAL STATEMENTS**

**MOTION:**

**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 2018 audited financial statements.**

**Public Health Sudbury & Districts**  
**DRAFT STATEMENT OF REVENUE & EXPENDITURES**  
For The 3 Periods Ending March 31, 2019

**Cost Shared Programs**

	Annual Budget	Budget YTD	Current Expenditures YTD	Variance YTD (over)/under	Balance Available
<b>Revenue:</b>					
MOHLTC - General Program	15,127,700	3,781,925	3,781,925	0	11,345,775
MOHLTC - Unorganized Territory	826,000	206,500	206,500	0	619,500
MOHLTC - VBD Education & Surveillance	65,000	16,250	16,250	0	48,750
MOHLTC - SDWS	106,000	26,500	26,500	0	79,500
Municipal Levies	7,276,750	1,819,188	1,819,188	(0)	5,457,562
Municipal Levies - Small Drinking Water Syst	47,222	11,806	11,806	(0)	35,416
Municipal Levies - VBD Education & Surveill	21,646	5,412	5,412	(0)	16,234
Interest Earned	105,000	59,341	59,341	0	45,659
<b>Total Revenues:</b>	<b>\$23,575,318</b>	<b>\$5,926,921</b>	<b>\$5,926,921</b>	<b>\$(1)</b>	<b>\$17,648,397</b>
<b>Expenditures:</b>					
<b>Corporate Services:</b>					
Corporate Services	4,082,277	1,213,456	1,222,213	(8,757)	2,860,064
Print Shop	120,102	30,025	28,530	1,495	91,572
Espanola	120,699	28,876	27,156	1,720	93,543
Manitoulin	130,271	31,112	26,843	4,269	103,427
Chapleau	101,791	24,093	22,825	1,268	78,966
Sudbury East	16,808	4,202	4,459	(257)	12,349
Intake	328,471	75,801	78,324	(2,523)	250,147
Volunteer Services	4,850	1,212	160	1,052	4,690
Facilities Management	497,448	87,932	63,762	24,170	433,686
<b>Total Corporate Services:</b>	<b>\$5,402,717</b>	<b>\$1,496,710</b>	<b>\$1,474,272</b>	<b>\$22,438</b>	<b>\$3,928,445</b>
<b>Clinical Services:</b>					
General	1,053,637	252,406	218,389	34,018	835,249
Clinical Services	1,307,656	322,385	351,682	(29,298)	955,974
Branches	219,267	49,212	48,964	249	170,304
Family	633,751	139,358	142,412	(3,054)	491,340
Risk Reduction	98,842	24,710	20,293	4,418	78,549
Sexual Health	1,125,669	256,414	246,632	9,782	879,037
Influenza	0	0	(178)	178	178
Meningitis	0	0	(646)	646	646
HPV	0	0	(374)	374	374
Dental - Clinic	451,537	105,870	99,682	6,188	351,855
Vision Health	62,043	7,448	3,248	4,199	58,795
<b>Total Clinical Services:</b>	<b>\$4,952,403</b>	<b>\$1,157,803</b>	<b>\$1,130,103</b>	<b>\$27,700</b>	<b>\$3,822,300</b>
<b>Environmental Health:</b>					
General	816,010	184,005	160,735	23,270	655,276
Environmental	2,426,252	529,499	570,964	(41,465)	1,855,288
Vector Borne Disease (VBD)	86,907	20,927	4,809	16,118	82,098
Small Drinking Water System	163,130	37,417	35,717	1,700	127,413
<b>Total Environmental Health:</b>	<b>\$3,492,300</b>	<b>\$771,848</b>	<b>\$772,225</b>	<b>\$(377)</b>	<b>\$2,720,075</b>
<b>Health Promotion:</b>					
General	1,256,708	281,760	268,737	13,023	987,971
School	1,439,714	326,618	322,356	4,261	1,117,357
Healthy Communities & Workplaces	146,826	34,144	30,922	3,222	115,904
Branches - Espanola / Manitoulin	324,077	74,904	72,543	2,361	251,534
Nutrition & Physical Activity	1,089,514	252,493	251,365	1,128	838,149
Branches - Chapleau / Sudbury East	388,476	88,226	87,932	294	300,544
Injury Prevention	385,538	76,127	70,283	5,844	315,255
Tobacco By-Law	272,393	63,258	60,339	2,919	212,054
Healthy Growth and Development	1,123,398	235,085	226,350	8,735	897,048
Substance Misuse Prevention	125,242	17,508	11,986	5,523	113,257
Mental Health and Addictions	400,783	64,556	63,369	1,187	337,414
Alcohol Misuse	239,533	52,029	44,342	7,686	195,191
<b>Total Health Promotion:</b>	<b>\$7,192,202</b>	<b>\$1,566,708</b>	<b>\$1,510,524</b>	<b>\$56,183</b>	<b>\$5,681,678</b>
<b>Knowledge and Strategic Services:</b>					
General	1,862,603	437,168	366,003	71,166	1,496,601
Workplace Capacity Development	23,507	5,877	134	5,743	23,373
Health Equity Office	14,440	3,610	16,945	(13,335)	(2,505)
Strategic Engagement	635,146	100,126	95,050	5,076	540,096
<b>Total Knowledge and Strategic Services:</b>	<b>\$2,535,696</b>	<b>\$546,781</b>	<b>\$478,131</b>	<b>\$68,649</b>	<b>\$2,057,565</b>
<b>Total Expenditures:</b>	<b>\$23,575,318</b>	<b>\$5,539,849</b>	<b>\$5,365,256</b>	<b>\$174,593</b>	<b>\$18,210,062</b>
<b>Net Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$387,072</b>	<b>\$561,665</b>	<b>\$174,593</b>	

NOTE: The March 2019 or first quarter financial statement are issued in draft form and may be subject to adjustments pending the submission of the first quarter financial reporting due to the Ministry of Health Long Term Care.

## Public Health Sudbury & Districts

### Cost Shared Programs

#### DRAFT STATEMENT OF REVENUE & EXPENDITURES

Summary By Expenditure Category

For The 3 Periods Ending March 31, 2019

	<b>BOH Annual Budget</b>	<b>Budget YTD</b>	<b>Current Expenditures YTD</b>	<b>Variance YTD (over) /under</b>	<b>Budget Available</b>
<b>Revenues &amp; Expenditure Recoveries:</b>					
Funding	23,757,705	6,031,833	6,035,208	(3,376)	17,722,497
Other Revenue/Transfers	724,334	178,952	148,160	30,792	576,174
<b>Total Revenues &amp; Expenditure Recoveries:</b>	<b>24,482,039</b>	<b>6,210,785</b>	<b>6,183,368</b>	<b>27,417</b>	<b>18,298,671</b>
<b>Expenditures:</b>					
Salaries	16,135,166	3,655,213	3,583,443	71,770	12,551,723
Benefits	4,467,236	1,035,121	1,062,774	(27,653)	3,404,462
Travel	253,510	63,377	28,052	35,325	225,458
Program Expenses	899,175	207,989	149,758	58,231	749,417
Office Supplies	67,816	16,954	12,751	4,203	55,065
Postage & Courier Services	69,322	17,330	16,424	906	52,898
Photocopy Expenses	33,807	8,452	6,169	2,283	27,638
Telephone Expenses	61,132	15,283	12,598	2,685	48,534
Building Maintenance	365,145	103,973	102,207	1,766	262,938
Utilities	214,325	53,581	51,739	1,842	162,586
Rent	259,105	64,776	67,391	(2,615)	191,714
Insurance	115,636	109,903	109,903	0	5,733
Employee Assistance Program ( EAP)	34,969	8,742	7,834	908	27,135
Memberships	32,289	8,072	6,728	1,344	25,561
Staff Development	190,132	37,603	26,233	11,370	163,899
Books & Subscriptions	11,815	2,829	1,095	1,734	10,720
Media & Advertising	130,588	27,647	12,898	14,749	117,690
Professional Fees	359,414	99,005	75,966	23,039	283,448
Translation	45,127	11,282	12,322	(1,040)	32,805
Furniture & Equipment	13,770	3,442	2,682	760	11,088
Information Technology	722,560	273,140	272,736	403	449,824
<b>Total Expenditures</b>	<b>24,482,039</b>	<b>5,823,714</b>	<b>5,621,704</b>	<b>202,010</b>	<b>18,860,335</b>
<b>Net Surplus ( Deficit )</b>	<b>0</b>	<b>387,072</b>	<b>561,665</b>	<b>174,593</b>	

NOTE: The March 2019 or first quarter financial statement are issued in draft form and may be subject to adjustments pending the submission of the first quarter financial reporting due to the Ministry of Health Long Term Care.

**Public Health Sudbury & Districts**

DRAFT SUMMARY OF REVENUE & EXPENDITURES

For the Period Ended March 31, 2019

**100% Funded Programs**

Program	FTE	Annual Budget	Current YTD	Balance Available	% YTD	Program Year End	Expected % YTD
INFOWAY - Immunization Ontario	702	-	-	-	#DIV/0!	Dec./19	37.5%
MOHLTC Local Model for Indigenous Engagement	703	103,302	103,300	2	100.0%	Mar 31/19	100.0%
Pre/Postnatal Nurse Practitioner	704	139,000	32,788	106,212	23.6%	Dec 31	25.0%
OTF - Getting Ahead and Circles	706	115,179	5,225	109,954	4.5%	Mar 31/2020	53.7%
CGS - Local Poverty Reduction Evaluation	707	70,326	-	70,326	0.0%	Nov 30/2019	100.0%
SFO - Electronic Cigarette Act	722	36,700	5,668	31,032	15.4%	Dec 31	25.0%
SFO -TCAN - Prevention	724	97,200	12,278	84,922	12.6%	Dec 31	25.0%
SFO - Tobacco Control Area Network - TCAN	725	285,800	62,966	222,834	22.0%	Dec 31	25.0%
SFO - Local Capacity Building: Prevention & Protection	726	259,800	41,869	217,931	16.1%	Dec 31	25.0%
SFO - Tobacco Control Coordination	730	100,000	24,937	75,063	24.9%	Dec 31	25.0%
SFO - Youth Engagement	732	80,000	17,021	62,979	21.3%	Dec 31	25.0%
Infectious Disease Control	735	479,100	91,402	387,698	19.1%	Dec 31	25.0%
LHIN - Falls Prevention Project & LHIN Screen	736	100,000	109,397	(9,397)	109.4%	Mar 31/19	100.0%
MOHLTC - Special Nursing Initiative	738	180,500	46,648	133,852	25.8%	Dec 31	25.0%
MOHLTC - Northern Fruit and Vegetable Funding	743	176,100	72,320	103,780	41.1%	Dec 31	25.0%
Food Safety - Haines Funding	750	36,500	-	36,500	0.0%	Dec 31	25.0%
NE HU Collaborations/Shared Services Exploration	755	-	16,473	(16,473)	#DIV/0!	Mar 31/19	100.0%
Triple P Co-Ordination	766	81,343	12,974	68,369	15.9%	Dec 31	25.0%
Supervised Consumption Study	770	80,000	-	80,000	0.0%	Dec 31	25.0%
MOHTLC - Harm Reduction Program	771	150,000	19,071	130,929	12.7%	Dec 31	25.0%
Healthy Babies Healthy Children	778	1,476,897	319,072	1,157,825	21.6%	Dec 31	25.0%
Healthy Smiles Ontario (HSO)	787	612,200	125,129	487,071	20.4%	Dec 31	25.0%
Anonymous Testing	788	61,193	61,193	-	100.0%	Mar 31/19	100.0%
PHO/LDCP First Nations Engagement	790	108,713	108,713	-	100.0%	May/17 to May/19	45.8%
MHPS- Diabetes Prevention Program	792	175,000	23,604	151,396	13.5%	Dec 31	25.0%
MOHLTC- Built Envir.-Climate Chg. - Disclosure & Healthy Menu	793	131,100	121,139	9,961	92.4%	Mar 31/19	100.0%
<b>Total</b>		<b>5,135,953</b>	<b>1,433,187</b>	<b>3,702,766</b>			

# Board of Health Finance Committee

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	Duties of the Auditor of the BOH	Board of Health	1988/06/23	2018/06/21	Revised	2020/06/21	Complete
Board of Health By-Laws	By-laws	G-I-10	By-law 01-88	Management of Property	Board of Health	1988/06/23	2018/06/21	Revised	2020/06/21	Complete
Board of Health By-Laws	By-laws	G-I-40	By-law 01-93	Financial Authority	Board of Health	1993/04/22	2018/06/21	Revised	2020/06/21	Complete
Board of Health By-Laws	By-laws	G-I-70	By-law 12-05	Reserve Management	Board of Health	2005/12/01	2018/06/21	Revised	2020/06/21	Complete
Public Health Standards	Organizational Standards	J-II-10	Ontario Public Health Organizational Standards, Management Operations	OPH Standards, Management Operations	Board of Health	2014/02/20	2018/06/21	Revised	2020/06/21	Complete

# Board of Health Finance Committee

STATUS COLOR LEGEND & TOGGLE				Next Review Date
Not Started	In Progress	Delayed	Complete	Years
ON	ON	ON	ON	5

CATEGORY	SECTION	NUMBER	SUBJECT	DESCRIPTION	MOST RECENT ACTIVITY DATE	ACTIVITY TYPE	PROPOSED REVIEW CYCLE/DATE	STATUS	NEXT REVIEW DATE
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-50	Pay Periods/Disbursements	Establishes pay periods based on employee status	2010/07/01	Revised	2019	In Progress	2024
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-70	Verification of Employment and Wages	Requirements for SDHU verification of employment and wages	2010/07/01	Revised	2019	In Progress	2024
Human Resources	Compensation-Payroll & Benefit Administration	K-VII-30	Overtime	General authority for overtime	2010/07/01	Revised	2019	In Progress	2024
Human Resources	Compensation-Payroll & Benefit Administration	K-X-20	Paid Holidays	Establishes observed paid holidays and eligibility	2010/07/01	Revised	2019	In Progress	2024
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	2011/12/01	Revised	2019	In Progress	2024
Corporate Services	Purchasing	E-IX-13	Credit Card Purchases	Establishes the rules for the provision of credit cards	2012/03/01	Revised	2019	In Progress	2024
Corporate Services	Purchasing	E-IX-15	Invitational Competitive Process for Procurement of goods and non-consulting	Sets out the competitive process for procurement when goods and services are between \$15,000 - \$75,000	2012/03/01	Revised	2019	In Progress	2024
Corporate Services	Purchasing	E-IX-16	Open Competitive Process (contracts over \$75,000)	Sets out the competitive process for procurement when goods and services that are above \$75,000	2012/03/01	Revised	2019	In Progress	2024
Corporate Services	Purchasing	E-IX-17	Procurement-Purchase Order	Outlines purpose, process, and responsibilities of issuing PO's	2012/03/01	Revised	2019	In Progress	2024
Corporate Services	Purchasing	E-IX-30	Procurement-Petty Cash Fund and Reconciliation	Establishes when and how petty cash can be used	2012/03/01	Revised	2019	In Progress	2024
Accounting	Internal Controls	E-V-30	Authorization	Describes the signing authority levels by dollar value and position	2012/04/01	Revised	2020	Not Started	2025
Corporate Services	Internal Controls	E-V-50	External Auditors	Establishes how the Auditors will be appointed and their responsibility	2012/05/01	Revised	2020	Not Started	2025
Corporate Services	Operating Budget	E-VI-20	Budget Preparation and Review	Establishes a high level process for budget request and cycle	2012/05/01	Revised	2020	Not Started	2025
Corporate Services	Purchasing	E-IX-14	Procurement-Over-arching goods and services and consulting	Overarching policy regulating procurement	2012/12/01	Revised	2020	Not Started	2025
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	Not Started	2025
Accounting	Purchasing	E-IX-25	Purchase of Services-Agreements/Contracts	Establishes the principles, procedures, requirements and guidelines to be followed when establishing a contract	2015/06/01	Revised	2020	Not Started	2025
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	2016/12/01	Revised	2020	Not Started	2025
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	Not Started	2025
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	Not Started	2025



Corporate Services	Internal Controls	E-V-40	Asset Safegards	Describes insurance requirements, lock & keys, computer data access and back up requirements	2017/12/01	Reviewed	2022	Not Started	2027
Corporate Services	Assets/Liabilities	E-X-10	Control of fixed Assets	Establishes the Dir, CS as the authority for the purchase of fixed assets	2017/12/01	Revised	2022	Not Started	2027
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	2017/12/01	Revised	2022	Not Started	2027
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 employees	2017/12/01	Reviewed	2022	Not Started	2027
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	2017/12/01	Revised	2022	Not Started	2027
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	2017/12/01	Reviewed	2022	Not Started	2027
Corporate Services	Assets/Liabilities	E-X-12	Disposal of Assets	Establishes the rules for the disposal of assets	2017/12/01	Revised	2022	Not Started	2027
Corporate Services	Ontario Ministry of Health Budget Forms	E-VII-11	Budget Submission	Establishes the requirement to submit a budget to MOHLTC and MCYS	2018/01/01	Revised	2022	Not Started	2027
Accounting	Purchasing	E-IX-12	Accounts Payable	Describes how payments will be made to suppliers and handled in our Accounting system	2017/12/01	Reviewed	2022	Not Started	2027
Accounting	Purchasing	E-IX-10	Authorization	Establishes the requirement for purchase orders	2019/04/01	Revised	2023	Not Started	2028
Accounting	Purchasing	E-IX-11	Receiving	Sets out the requirement to document all goods received by SDHU	2019/04/01	Revised	2023	Not Started	2028
Accounting	Banking	E-VIII-11	Bank Reconciliation	Establishes the requirement for banks balances to be reconciled to the GL on a monthly basis	2019/04/01	Revised	2023	Not Started	2028
Accounting	Revenue	E-XI-10	Cash Receipts	Sets out how cash will be handled	2019/04/01	Revised	2023	Not Started	2028
Accounting	Revenue	E-XI-20	Accounts Receivable	Describes how accounts receivable will be collected	2019/04/01	Revised	2023	Not Started	2028
Accounting	Revenue	E-XI-30	Municipal Levy	Sets out the authority to levy municipalities	2019/04/01	Reviewed	2023	Not Started	2028
Accounting	Revenue	E-XI-40	Fees	Establishes the authority to establish user fees	2019/04/01	Revised	2023	Not Started	2028
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-30	Authorization of Direct Deposit	Establishes that payroll will be through direct deposit	2019/04/01	Revised	2023	Not Started	2028
Human Resources	Compensation-Payroll & Benefit Administration	K-IV-40	Death Benefits	Establishes the SDHU as being responsible to initiate death benefits with the executor of estate	2019/04/01	Reviewed	2023	Not Started	2028

# Frank Cowan Company

## Insurance Coverage Changes and Enhancements

France Quirion  
Director, Corporate Services  
May 3, 2019



**Public Health**  
**Santé publique**  
SUDBURY & DISTRICTS

# Coverage

- General Liability
- Errors and Omissions
- Directors' and Officers' Liability
- Non-Owned Automobile Liability
- Environmental Liability
- Crime
- Board Member Accident Insurance
- Legal Expense Insurance
- Property
- Equipment Breakdown
- Owned Haul mark Trailer and Contents
- **Cyber Risk**

# Policy Changes - Cyber Risk

- **Privacy Liability Coverage**
  - Privacy notification costs and credit monitoring after a breach
  - Regulatory proceedings coverage covers fines and penalties
  - Liability coverage for when there is a failure to safeguard personal information that has been entrusted to us
- **Media Content Services Liability**
  - Media exposures such as defamation and breaches of intellectual property rights arising from your online publishing
- **Network Security Liability**
  - Failure to protect against unauthorized access to; unauthorized use of, or denial of services attack

# Cyber Risk - continued

- **Extortion Threat**

- Cover to assist you in dealing with the costs of handling/response to a threat from a hacker to attack your information and electronic assets

- **Crisis Management Expense**

- Costs to assist you after a network compromise to your own system (e.g. public relations costs)

- **Business Interruption**

- Covers the reduction in business income during the period of restoration after compromise to your own system

# Recommended Coverage

## *Crime Coverage – Fraudulently Induced Transfer Coverage*

- Fraudulently Induced Transfer Coverage is now available. Covers a loss when an Insured under the policy has been intentionally misled by someone claiming to be a vendor, client or another employee of the company and the Insured has transferred, paid or delivered money or securities to this third party.
- Working with insurer on the application process

# Claims and Premiums

- Two active claims related to alleged inadequate inspection of septic system
- Premiums remain stable

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**Public Health**  
**Santé publique**  
SUDBURY & DISTRICTS



**IN CAMERA**

**MOTION:**

**THAT the Board of Health Finance Standing Committee goes in camera to deal with personal matters about an identifiable individual, including municipal or local board employees. Time: \_\_\_\_\_**

**RISE AND REPORT**

**MOTION:**

**THAT the Board of Health Finance Standing Committee rises and reports.**

**Time: \_\_\_\_\_**

**ADJOURNMENT**

**MOTION:**

**THAT we do now adjourn. Time: \_\_\_\_\_**