

Finance + Audit Committee Report BH.04.MAY0626.R05
May 6, 2026

Report to: Finance + Audit Committee, Board of Health

Subject: **Compliance Report: Stewardship of Management Operations**

Recommendations

1. That the Finance + Audit Committee makes recommendation to the Board of Health to receive this report, as presented, for information.

Background

This report supports the Board of Health's (BOH) responsibility to meet its fiscal governance requirements under the Accountability Framework of the Ontario Public Health Standards (OPHS). These requirements are fulfilled through an annual review of the Agency's by-laws, policies, and procedure listings, including any updates made over the past year.

The Agency maintains this review cycle as part of its regular operations to ensure all documents remain current, aligned with practice, and responsive to evolving requirements.

Policies and procedures are updated on an ongoing basis to reflect changes in legislation, operational practices, and emerging policy needs. As part of this process, each policy and procedure is reviewed as required, and at minimum once every three years, to confirm continued relevance and accuracy.

Table 1 provides an overview of the current BOH policies and procedures maintained by the Agency. It includes the policy number, title, and most recent approval or review date, and demonstrates the Agency's continued commitment to strong governance and accountability.

Table 1 – Board of Health Policies and Procedures

Last Review	Policy No.	Policy Title
2025-04-25	CA.45.01.100	Strategic Plan
2025-04-25	CA.45.01.200	Medical Officer of Health/CEO Performance Appraisal
2025-04-25	CA.45.01.201	Medical Officer of Health/CEO Position Description
2025-04-25	CA.45.01.300	Occupational Health & Safety
2025-04-25	CA.45.01.301	Emergency Preparedness
2025-04-25	CA.45.01.302	Compliance Monitoring and Improvement
2025-04-25	CA.45.01.400	Stewardship of Management Operations
2025-04-25	CA.45.01.500	Governance Framework
2025-04-25	CA.45.01.501	Orientation – Board of Health Members
2025-04-25	CA.45.01.502	Board of Health Self-Evaluation
2025-04-25	CA.45.01.504	Board of Health Remuneration
2025-04-25	CA.45.01.505	Code of Ethics and Conduct
2025-04-25	CA.45.01.506	Director Conflict of Interest
2025-04-25	CA.45.01.507	Gifts, Favours and Donations – Board of Health Member
2025-04-25	CA.45.01.508	Professional Development – Board of Health Member
2025-04-25	CA.45.01.509	Policy and Procedure Development and Maintenance – Board of Health
2025-04-25	CA.45.01.510	Board of Health Purchase of Services
2025-04-25	CA.45.01.511	Public Access to Key Organizational Documents
2025-04-25	CA.45.01.512	Appointments, Provincial Representatives
2025-04-25	CA.45.01.514	Reserves and Reserve Funds
2025-04-25	CA.45.01.515	Designation of Head for Purposes of MFIPPA
2025-04-25	CA.45.01.516	Addressing the Board of Health

Public Health and/or Financial Implications

The Fiduciary Requirements section of the Accountability Framework under the OPHS specifies that the BOH must ensure the administration implements appropriate financial management and oversight. This includes:

- A plan for the management of physical and financial resources;
- A process for internal financial controls which is based on generally accepted accounting principles;
- A process to ensure that areas of variance are addressed and corrected;
- A procedure to ensure that the procurement policy is followed across all programs/services areas;
- A process to ensure the regular evaluation of the quality of service provided by contracted services in accordance with contract standards; and
- A process to inform the board of health regarding resource allocation plans and decisions, both financial and workforce related, that are required to address shifts in need and capacity.

In line with these requirements, the Agency has established the following documented controls and measures, as shown in Table 2 below.

Table 2 – Agency Measures and Documentation for Fiduciary Compliance

Requirement	Supporting Documentation
A plan for the management of physical and financial resources.	<ul style="list-style-type: none"> • By-Law No. 2: By-Law Relating to the Banking and Finance of the Wellington-Dufferin-Guelph Health Unit • By-Law No. 3: By-Law Relating to the Property of the Wellington-Dufferin-Guelph Health Unit • Annual Board of Health approved Budget
A process for internal financial controls, which is based on generally accepted accounting principles.	<ul style="list-style-type: none"> • Operational Finance Policy and Procedure CA.51.01.100 Tangible Capital Assets • Operational Finance Policy and Procedure CA.51.01.103 Signing Authority • Operational Finance Policy and Procedure CA.51.01.106 Accounts Payable

Requirement	Supporting Documentation
<p>A process to ensure that areas of variance are addressed and corrected.</p>	<ul style="list-style-type: none"> • Finance Policy and Procedure CA.51.01.107 Financial Reports • Quarterly internal variance reports by program area • Quarterly Financial reports provided to the Board of Health through the Finance + Audit Committee • Internal unplanned expenditures process for managing salary and benefits variances
<p>A procedure to ensure that the procurement policy and procedure is followed across all program and service areas.</p>	<ul style="list-style-type: none"> • Finance Policy and Procedure CA.51.01.112 Procurement • Employment of qualified Procurement Officer to oversee procurement • Annual report provided to the Board of Health on internal review of compliance with CA.51.01.112 Procurement Policy and Procedure
<p>A process to ensure the regular evaluation of the quality of service provided by contracted services, in accordance with contract standards.</p>	<ul style="list-style-type: none"> • Finance Policy and Procedure CA.51.01.112 Procurement • Board of Health Policy and Procedure CA.45.01.510 Board of Health Purchase of Services • Service standards set out within contracts • Service quality issues documented by Facilities and Procurement staff • Employment of qualified Procurement Officer to follow up on service provided • Competitive procurement processes undertaken for services on a rotating basis
<p>A process to inform the Board of Health regarding resource allocation plans and decisions, both financial and workforce related, that are required to address shifts in need and capacity.</p>	<ul style="list-style-type: none"> • Annual Board of Health approved Budget • Annual Board of Health approved Human Resources Activity Report • Board of Health Policy and Procedure CA.45.01.400 Stewardship of Management Operations • Finance Policy and Procedure CA.51.01.107 Financial Reports

Wellington-Dufferin-Guelph Public Health (WDGPH) maintains a comprehensive catalogue of policies and procedures to ensure ongoing compliance with Fiduciary Requirements. These documents provide a framework that guides Senior Leadership in the stewardship of the Agency’s financial resources and supports the Board of Health in fulfilling its oversight responsibilities.

Over the past year, the Agency has reviewed and updated the following policy and procedure:

- **CA.51.01.118 Business-Related Travel and Kilometrage Expense Claims** – Mileage rates updated for 2026 in accordance with Canada Revenue Agency guidelines (last reviewed on 2026-01-01).

Written policies and procedures are essential for ensuring good governance and effective operational management. In addition to these policies, WDGPH places a strong emphasis on the qualifications of staff overseeing and working in administrative areas such as finance, procurement, and human resources.

Positions in these areas require undergraduate or master’s level degrees relevant to the field, as well as specific professional designations for certain roles. Current degrees and designations within the Human Resources and Corporate Services division include, but are not limited to:

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| <ul style="list-style-type: none"> • BBA (Bachelor of Business Administration) • MBA (Masters of Business Administration) • MA (Leadership) Masters of Leadership) • CPA (Chartered Professional Accountant) • CGA (Certified General Accountant) • CPPO (Certified Public Procurement Officer) • CPPB (Certified Professional Public Buyer) | <ul style="list-style-type: none"> • CSCMP (Certified Supply Chain Management Professional) • CTCS (Certified Trade Compliance Specialist) • CCS (Certified Customs Specialist) • CHRP (Certified Human Resource Professional) • CHRL (Certified Human Resource Leader) • CHRE (Certified Human Resource Executive) • PCP (Payroll Compliance Practitioner) • PCM (Payroll Compliance Manager) |
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References

1. Ontario Public Health Standards Accountability Framework p. 59 – 61
https://www.health.gov.on.ca/en/pro/programs/publichealth/oph_standards/docs/protocols_guidelines/Ontario_Public_Health_Standards_2018_en.pdf.

Prepared by: David Kingma, MBA, MA, CHRE
Vice President, Human Resources and Corporate Services/CAO

Approved by: Dr. Nicola Mercer, MD, MBA, MPH, FRCPC, C. Dir.
Medical Officer of Health/CEO

Submitted by: Dr. Nicola Mercer, MD, MBA, MPH, FRCPC, C. Dir.
Medical Officer of Health/CEO
