

Report To: Finance + Audit Committee, Board of Health
Submitted by: Dr. Nicola Mercer, MOH / CEO
Subject: COMPLIANCE REPORT: STEWARDSHIP OF MANAGEMENT OPERATIONS

RECOMMENDATION(S):

- (a) That the Finance + Audit Committee makes recommendation to the Board of Health to receive this report for information.

BACKGROUND:

This report addresses the Board of Health responsibility to meet the fiscal governance oversight duties outlined in the Accountability Framework Section of the Ontario Public Health Standards (OPHS). In this case, this responsibility is achieved through an annual review of the relevant by-laws, policies and procedure listings, and any changes that have been applied to them.

Because the entire Agency, including Administration and Management, has been redeployed to support WDGPH's pandemic response effort, the task of updating all policy-related documents has been temporarily suspended. As a result, there are no changes to the Agency's existing by-laws, policies or procedures to report this year, and the information that follows is being submitted as information for BOH record-keeping purposes.

The Fiduciary Requirements section of the Accountability Framework under the OPHS is outlined as follows:

The board of health shall ensure that the administration implements appropriate financial management and oversight which ensures the following are in place:

- a) A plan for the management of physical and financial resources;
- b) A process for internal financial controls which is based on generally accepted accounting principles;
- c) A process to ensure that areas of variance are addressed and corrected;
- d) A procedure to ensure that the procurement policy is followed across all programs/services areas;
- e) A process to ensure the regular evaluation of the quality of service provided by contracted services in accordance with contract standards; and
- f) 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.

PUBLIC HEALTH AND/OR FINANCIAL IMPLICATIONS:

The Agency's catalogue of by-laws, policies, and procedures is comprehensive to ensure effective governance and compliance of its fiduciary requirements. Reflected in them is a framework used to guide the work of Management in stewarding the Agency's financial resources and support the BOH in overseeing this Management function. They can be located on the BOH portal or in hard copy in the orientation binder, and are reflected as follows:

Requirement	WDGPH Documentation	Additional Documentation Planned or In Progress
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. 	N/A
A process for internal financial controls, which is based on generally accepted accounting principles.	<ul style="list-style-type: none"> • Operational Finance Policy & Procedure CA.51.01.100: Tangible Capital Assets; • Operational Finance Policy & Procedure CA.51.01.103: Signing Authority; • Operational Finance Policy & Procedure CA.51.01.106: Accounts Payable; • Operational Finance Policy & Procedure CA.51.01.110: Chart of Accounts. 	N/A
A process to ensure that areas of variance are addressed and corrected.	<ul style="list-style-type: none"> • Stewardship of Management Operations Procedure: Financial Records; • Quarterly internal variance reports by program area; • Quarterly Financial reports provided to the Board of Health via the Finance Committee; • Internal Unplanned Expenditures process for managing salary and benefits variances. 	N/A
A procedure to ensure that the procurement policy is followed across all programs/services areas.	<ul style="list-style-type: none"> • Stewardship of Management Operations Procedure: Procurement; • Annual report provided to the Board of Health on internal review of compliance with Procurement Policy & Procedure. 	N/A
A process to ensure the regular evaluation of the quality of service provided by contracted	<ul style="list-style-type: none"> • Service standards set out within contracts; • Service quality issues documented by Facilities and Procurement; 	N/A

services, in accordance with contract standards.	<ul style="list-style-type: none"> • Competitive procurement processes undertaken for services on a rotating basis. 	
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.	<ul style="list-style-type: none"> • Stewardship of Management Operations Procedure: Financial Records; • Annual Board of Health approved Budget; • Stewardship of Management Operations Procedure: Human Resources Strategy. 	N/A

The Board of Health Procedure, Stewardship of Management Operations – Financial Policies and Procedures also requires a list of Agency operational policies and procedures reviewed during the year and an overview of updates and changes made to Agency policies and procedures throughout the year.

The following Finance operational policies and procedures were reviewed and/or updated since the last report:

- None updated since Fall 2019.

APPENDICES:

NONE.

REFERENCES:

1. Ministry of Health and Long-Term Care and Ministry of Health Promotion and Sport. (February 2011). *Ontario Public Health Organizational Standards* (Revised Catalogue No. 015523 ISBN 978-1-4435-5469-5 (PDF)). Ontario. Queen’s Printer for Ontario 2011.
2. Ministry of Health and Long-Term Care. (January 1, 2018). *Protecting and Promoting the Health of Ontarians Ontario Public Health Standards: Requirements for Programs, Services, and Accountability* (ISBN 978-1-4868-0928-8 (PDF)). Ontario. Queen’s Printer of Ontario
3. Stewardship of Management Operations; CA.45.02.400
4. Stewardship of Management Operations – Financial Policies and Procedures; CA.45.02.404
5. Stewardship of Management Operations – Financial Records; CA.45.02.405.

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