

Report To: Finance Committee, Board of Health
Submitted by: Elizabeth Bowden, Interim Director of Administrative Services
Subject: COMPLIANCE WITH BOARD OF HEALTH PROCEDURE:
STEWARDSHIP OF MANAGEMENT OPERATIONS - FINANCIAL
POLICIES AND PROCEDURES

RECOMMENDATION(S):

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

BACKGROUND:

The Board Health Stewardship of Management Operations Procedure – Financial Policies and Procedures, addresses the Board of Health’s responsibility to meet Section 6.7 of the Ontario Public Health Organizational Standards (OPHOS).

Section 6.7 of the OPHOS outlines the responsibilities of the Board of Health with respect to Financial Policies and Procedures, as follows:

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

- 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;
- 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; and
- A budget forecast for the current fiscal year that does not project a deficit.¹

PUBLIC HEALTH AND/OR FINANCIAL IMPLICATIONS:

Wellington-Dufferin-Guelph Public Health addresses these requirements through a combination of governance and operational bylaws, policies and procedures and other Board and internal operational documentation 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; • Board of Health approved Budget. 	Work underway on Board of Health policies on: <ul style="list-style-type: none"> • Reserves & Reserve Funds • Investments • Debt
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. 	
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. 	
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. 	
A process to ensure the regular evaluation of the quality of service provided by contracted services, in accordance with contract standards.	<ul style="list-style-type: none"> • Service standards set out within contracts; • Service quality issues documented by Facilities and Procurement; • Competitive procurement processes undertaken for services on a rotating basis. 	Work underway on internal policy and procedure re: evaluation of quality of service provided by contracted services.

<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"> • Stewardship of Management Operations Procedure: Financial Records; • Annual Board of Health approved Budget; • Stewardship of Management Operations Procedure: Human Resources Strategy. 	
<p>A budget forecast for the current fiscal year that does not project a deficit.</p>	<ul style="list-style-type: none"> • Stewardship of Management Operations Procedure: Financial Records; • Annual Board of Health approved Budget. 	<p>Need to edit Stewardship of Management Operations Procedure: Financial Records to specify that the budget will not have a deficit.</p>

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.

There were no financial operational policies and procedures reviewed or edited during the 2016 fiscal year.

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.

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