

Report To: Finance + Audit Committee, Board of Health
Submitted by: Dr. Nicola Mercer, Medical Officer of Health & 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:

The Board of Health (BOH) has Policies and Procedures to ensure effective governance of Wellington-Dufferin-Guelph Public Health (WDGPH). These Policies and Procedures can be found on the BOH portal or in hard copy in the orientation binder. Within these policies, the BOH is responsible for Stewardship of Management Operations. These include oversight of the internal Agency's financial policies and procedures and financial record keeping naming a few.

This report addresses the BOH's responsibility to meet the governance oversight included in the Accountability Framework Section of the Ontario Public Health Standards (OPHS).

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

WDGPH addresses these requirements through a combination of governance and operational bylaws, policies and procedures, and other BOH 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; • 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 & 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; • Internal Unplanned Expenditures process for managing salary and benefits variances. 	
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	<ul style="list-style-type: none"> • Service standards set out within contracts; • Service quality issues documented by Facilities and Procurement; 	Work underway on internal policy and procedure re: evaluation of quality of service provided by contracted services.

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. 	

The BOH 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 updated since the last report:

- CA.51.02.118 *Business Related Travel and KM Expense Claims* – procedure only.

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.

Prepared by: Rob Cunnington, CPA CA Manager, Finance	Reviewed by: David Kingma, Director, Administrative Services	<i>Original Signed Document on File</i> Approved by: Dr. Nicola Mercer, Medical Officer of Health & CEO
--	---	---