



Our Vision:
Healthy People in Vibrant Communities

Board of Health Meeting

Woodstock Location: Oxford County Administration Building
21 Reeve Street, Woodstock, ON N4S 7Y3
Virtual Participation: Microsoft Teams
June 27, 2024 at 1:00 p.m.

AGENDA

ITEM	AGENDA ITEM	LEAD	EXPECTED OUTCOME
1.0 CONVENING THE MEETING			
1.1	Call to Order, Recognition of Quorum <ul style="list-style-type: none"> • Introduction of Guests, Board of Health Members and Staff 	Bernia Martin	
1.2	Approval of Agenda	Bernia Martin	Decision
1.3	Reminder to disclose Pecuniary Interest and the General Nature Thereof when the Item Arises including any related to a previous meeting that the member was not in attendance for.	Bernia Martin	
1.4	Reminder that Meetings are Recorded for minute-taking purposes	Bernia Martin	
2.0 APPROVAL OF MINUTES			
2.1	Approval of Minutes: May 23, 2024	Bernia Martin	Decision
3.0 APPROVAL OF CONSENT AGENDA ITEMS			
3.1	Letter: Southwestern Public Health Letter May 17, 2024: Office of the Mayor, Norfolk County <i>Amy Martin, Mayor of Norfolk County and Board Chair of Haldimand Norfolk Health Unit (HNHU), expresses her gratitude to Bernia Martin and SWPH's Board Members for their dedication to public health and collaborative spirit regarding exploratory work about merging with HNHU and Brant County Health Unit.</i>	Bernia Martin	
3.2	Memo: Wastewater Surveillance Initiative Winddown May 31, 2024: Office of the Chief Medical Officer of Health <i>The provincial Wastewater Surveillance Initiative (WSI) will be wound down by July 31, 2024, with plans for the Public Health Agency of Canada (PHAC) to expand its wastewater surveillance network in certain areas in Ontario.</i>		
4.0 CORRESPONDENCE RECEIVED REQUIRING ACTION			
4.1	Letter: Phasing Out Free Water Testing for Private Wells Resolution June 7, 2024: City of Woodstock <i>Woodstock City Council passed a resolution supporting the Township of Archipelago's request for the Province of Ontario to reconsider phasing out free private drinking water testing services.</i>	Bernia Martin	Decision
5.0 AGENDA ITEMS FOR INFORMATION.DISCUSSION.ACCEPTANCE.DECISION			
5.1	Medical Officer of Health's Report for June 27, 2024	Dr. Ninh Tran	Decision

AGENDA

ITEM	AGENDA ITEM	LEAD	EXPECTED OUTCOME
5.2	Governance Standing Committee Report for June 27, 2024	Stephen Molnar	Decision
5.3	Chief Executive Officer's Report for June 27, 2024	Cynthia St. John	Decision

6.0 NEW BUSINESS/OTHER

7.0 CLOSED SESSION

That the Board of Health move to closed session in order to consider one or more the following as outlined in the Ontario Municipal Act, S.O. 2001, c. 25, s. 239.(2).

8.0 RISING AND REPORTING OF THE CLOSED SESSION

9.0 FUTURE MEETINGS & EVENTS

9.1	Board of Health Orientation: Thursday, September 26, 2024, at 12:00 pm Board of Health Meeting: Thursday, September 26, 2024, at 1:00 pm <ul style="list-style-type: none">1230 Talbot St. St. Thomas, ONVirtual Participation: MS Teams	Bernia Martin	
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10.0 ADJOURNMENT



A meeting of the Board of Health for Oxford Elgin St. Thomas Health Unit was held on Thursday, May 23, 2024 commencing at 1:00 p.m.

PRESENT:

Ms. C. Agar	Board Member
Mr. J. Herbert	Board Member
Mr. G. Jones	Board Member (Vice-Chair)
Ms. B. Martin	Board Member (Chair)
Mr. D. Mayberry	Board Member
Mr. M. Peterson	Board Member
Mr. L. Rowden	Board Member
Mr. D. Shinedling	Board Member
Mr. D. Warden	Board Member
Ms. C. St. John	Chief Executive Officer (ex officio)
Dr. N. Tran	Medical Officer of Health (ex officio)
Ms. W. Lee	Executive Assistant

GUESTS:

Ms. Michelle Alvey	Presenter, Health Promoter
Ms. Amy Pavletic	Presenter, Manager, Environmental Health
Ms. Meaghan Lichti*	Public Health Nurse
Ms. Rebecca Wallace*	Public Health Nurse
Ms. J. Gordon	Administrative Assistant
Mr. P. Heywood	Program Director
Ms. S. Maclsaac	Program Director
Mr. D. McDonald	Director, Corporate Services and Human Resources
Ms. M. Nusink	Director, Finance
Ms. N. Rowe*	Manager, Communications
Mr. I. Santos	Manager, Information Technology
Mr. D. Smith	Program Director

MEDIA:

Mr. R. Perry*	Aylmer Express
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**represents virtual participation*

REGRETS:

Mr. J. Preston	Board Member
Mr. J. Couckuyt	Board Member
Mr. S. Molnar	Board Member
Mr. M. Ryan	Board Member

**REMINDER OF DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF
WHEN ITEM ARISES**

1.1 CALL TO ORDER, RECOGNITION OF QUORUM

The meeting was called to order at 1:06 p.m.

AGENDA

Resolution # (2024-BOH-0523-1.2)

Moved by D. Mayberry
Seconded by D. Warden

That the agenda for the Southwestern Public Health Board of Health meeting for May 23, 2024 be approved.

Carried.

1.3 Reminder to disclose Pecuniary Interest and the General Nature Thereof when the Item Arises, including any related to a previous meeting that a member may not have been in attendance for.

1.4 Reminder that meetings are recorded for minute-taking purposes.

2.0 APPROVAL OF MINUTES

Resolution # (2024-BOH-0523-2.1)

Moved by J. Herbert
Seconded by M. Peterson

That the minutes for the Southwestern Public Health Board of Health meeting for April 18, 2024 be approved.

Carried.

Resolution # (2024-BOH-0523-2.2)

Moved by M. Peterson

Seconded by L. Rowden

That the minutes for the Southwestern Public Health Board of Health meeting for April 25, 2024 be approved.

Carried.

3.0 CONSENT AGENDA

D. Mayberry requested that a follow-up letter be sent to the Minister of Finance if Southwestern Public Health (SWPH) does not receive a response to its May 14th correspondence in a timely manner. C. St. John indicated staff would prepare to do so.

Resolution # (2024-BOH-0523-3.1-3.2)

Moved by M. Peterson

Seconded by D. Warden

That the Board of Health for Southwestern Public Health receive and file consent agenda items 3.1 -3.2: alpha Letter to Minister Lecce re Vape, Tobacco and Nicotine Products in Schools and SWPH Letter to Minister of Finance Peter Bethlenfalvy re Alcohol Policy.

Carried.

AGENDA ITEMS FOR INFORMATION.DISCUSSION.DECISION

5.1 SWPH Climate Change and Health Vulnerability Assessment Report for May 23, 2024.

Michelle Alvey presented the report.

C. Agar inquired about the identified populations, questioning whether there should be an agricultural representative on the advisory committee. M. Alvey noted outreach to the Elgin Federation of Agriculture, which appreciated the report and its acknowledgment of their contributions. C. Agar requested to see the letter from the Federation.

D. Mayberry thanked the contributors, including the University of Waterloo, for their input on the report. He emphasized that while the report primarily focused on adaptation, it lacked a focus on prevention and suggested conducting workshops or orientations about prevention. Mayberry stressed the importance of municipal involvement in mitigation efforts and highlighted the significant impact on mental health, calling for more upstream preventative measures. He questioned the balance between prevention and protection activities among the 100 identified activities, to which M. Alvey responded that specific numbers of preventative actions were not yet available. D. Mayberry further asked if there should be an assessment of SWPH's involvement, and M. Alvey mentioned an upcoming evaluation.

L. Rowden questioned current SWPH actions, with A. Pavletic explaining the reactive nature of the vulnerability assessment and the next steps towards prevention. L. Rowden noted the loss of green space despite discussions about its preservation. C. Agar raised concerns about support for vulnerable populations during extreme heat events, referencing the BC heat dome example. She asked if there was an action plan to monitor and support individuals, such as those with schizophrenia, during such events. A. Pavletic emphasized the importance of communication with community partners and healthcare providers to ensure they are informed and prepared to assist vulnerable individuals.

Dr. Tran discussed the development of tailored strategies for identified vulnerable populations, such as outdoor workers and seniors, to ensure effective information dissemination and appropriate actions. D. Mayberry reiterated the need for upstream preventative measures and urged SWPH to consider its carbon footprint. Dr. Tran acknowledged ongoing internal conversations and future reports focused on both adaptation and prevention. D. Mayberry requested a timeline for these actions, and A. Pavletic noted it was part of SWPH's program planning and emphasized the necessity of comprehensive social support.

D. Mayberry agreed on the need for proper planning and social design but highlighted the organization's responsibility in both contributing to and solving the problem. He noted that while climate change is perceived as a global issue, it is the cumulative effect of many smaller actions, and as an organization, SWPH must do its part to address this.

Resolution # (2024-BOH-0523-5.1-3.1)

Moved by D. Mayberry
Seconded by G. Jones

That the Board of Health for Southwestern Public Health receive the Climate Change and Health Vulnerability Assessment and its associated recommendations for May 23, 2024.

Carried.

5.2 Medical Officer of Health's Report

Dr. Tran reviewed his report on the Ontario Health Teams (OHTs) in Elgin and Oxford.

G. Jones asked if the OHTs are making a difference, to which Dr. Tran responded affirmatively, noting that the OHTs appreciate the support and partnership of SWPH and the experience and information it brings. D. Mayberry expressed concerns about whether the OHTs are effectively simplifying the healthcare system and improving health outcomes, both physically and mentally.

Dr. Tran acknowledged the complexity of the healthcare system and emphasized the need for dedicated efforts from both patients and providers. He mentioned that while key performance indicators (KPIs) such as cancer screening are in place, the focus of OHTs is currently on various

points of the healthcare system, including patient admissions and readmissions. More data performance indicators will be introduced across the province in the future.

D. Mayberry voiced support for OHTs in aiding vulnerable populations to navigate the system but also noted the system's creation by the same stakeholders now aiming to streamline it. Dr. Tran highlighted the focus on vulnerable populations, including Indigenous and Low-German Speaking Mennonite communities, and mentioned applications for supportive housing facilitated by OHTs.

D. Shinedling clarified that OHTs are primarily organizations that facilitate communication between healthcare entities rather than direct patient care providers. Dr. Tran added that there are citizen representatives on a subcommittee to provide patient navigation perspectives, embedding the experiences of those with lived experience in the system's design.

D. Shinedling inquired about maturity challenges faced by OHTs. Dr. Tran identified the need for time to complete the work and funding constraints as significant issues. While collective OHTs receive funding, there is no growth funding available. He noted that while there are more mature OHTs, all are still in relatively early stages of development, as the redesign process occurred during the COVID-19 pandemic.

Resolution # (2024-BOH-0523-5.2)

Moved by D. Warden

Seconded by M. Peterson

That the Board of Health for Southwestern Public Health accept the Medical Officer of Health's Report for May 23, 2024.

Carried.

M. Peterson left at 2:00pm.

5.3 Chief Executive Officer's Report

C. St. John reviewed her report.

J. Herbert sought further information regarding the vaccination rates for the Grade 7 group, asking if consent is required and if they are first-time doses. S. MacIsaac noted that consent begins from the start of their school life and it lasts until they withdraw their consent, and Dr. Tran clarified that many of the Gr. 7 students will have been vaccinated prior with other vaccines. They are getting their first Hep B and HPV in Grade 7.

G. Jones asked if the rabies data provided pertains to dogs only. S. MacIsaac noted the cases address a variety of animals and situations. For rabies treatment, it depends on if public health inspectors can quarantine and monitor the animal and make an assessment from there.

Resolution # (2024-BOH-0523-5.3-3.1)

Moved by D. Warden
Seconded by D. Shinedling

That the Board of Health to approve the first quarter financial statements for Southwestern Public Health.

Carried.

Resolution # (2024-BOH-0523-5.3-3.2)

Moved by D. Mayberry
Seconded by D. Shinedling

That the Board of Health for Southwestern Public Health ratify the signing of the 2023 program-based grants annual reconciliation report and accompanying letters.

Carried.

Resolution # (2024-BOH-0523-5.3-3.3)

Moved by D. Mayberry
Seconded by J. Herbert

That the Board of Health for Southwestern Public Health direct staff to invest the 2023 surplus dollars into the SWPH Board of Health Reserve Fund.

Carried.

D. Mayberry moved to leave the surplus with the Board of Health (BOH), stating that the amount is small relative to Oxford's overall budget and suggesting that it be reinvested into the Southwestern Public Health (SWPH) reserve fund. J. Herbert seconded the motion. D. Mayberry highlighted that while SWPH had directed more investment into community health development, they had not spent all the funds, and he did not want to reduce that commitment prematurely. He emphasized the importance of continued investment without immediate demands for detailed outcomes.

G. Jones agreed with the surplus being put into the Board of Health reserve fund, provided it is revisited in the next budget cycle. D. Warden recalled that SWPH had returned money to municipalities previously. J. Herbert supported placing the surplus in reserve but acknowledged that municipalities might prefer a refund. D. Mayberry noted the importance of the board's autonomy and historical context of handling reserve funds, particularly during the threat of amalgamation, when a significant surplus was returned to avoid it being absorbed by another potential merged entity.

G. Jones concluded that the current surplus is small enough to keep with SWPH, aligning with D. Mayberry's view that reinvestment into the reserve fund is appropriate given the small scale of the amount and the municipalities' pre-approved budgets.

Resolution # (2024-BOH-0523-5.3)

Moved by J. Herbert

Seconded by C. Agar

That the Board of Health accept the Chief Executive Officer's report, effective May 23, 2024.

Carried.

D. Mayberry expressed his hope that they will see a progress report nearer to the end of the year on the additional investments approved by the Board in June 2023 recognizing that the progress was over a 3-5 year window. C. St. John indicated that an update will be presented this year as to how we are tracking our progress.

6.0 NEW BUSINESS

7.0 TO CLOSED SESSION

Resolution # (2024-BOH-0523-C7)

Moved by D. Warden

Seconded by D. Shinedling

That the Board of Health move to closed session in order to consider one or more the following as outlined in the Ontario Municipal Act:

- (a) the security of the property of the municipality or local board;
- (b) personal matters about an identifiable individual, including municipal or local board employees;
- (c) a proposed or pending acquisition or disposition of land by the municipality or local board;
- (d) labour relations or employee negotiations;
- (e) litigation or potential litigation, including matters before administrative tribunals, affecting the municipality or local board;
- (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- (g) a matter in respect of which a council, board, committee or other body may hold a closed meeting under another Act;
- (h) information explicitly supplied in confidence to the municipality or local board by Canada, a province or territory or a Crown agency of any of them;
- (i) a trade secret or scientific, technical, commercial, financial or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization;
- (j) a trade secret or scientific, technical, commercial or financial information that belongs to the municipality or local board and has monetary value or potential monetary value; or
- (k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board. 2001, c. 25, s. 239 (2); 2017, c. 10, Sched. 1, s. 26.

Other Criteria:

- (a) a request under the *Municipal Freedom of Information and Protection of Privacy Act*, if the council, board, commission or other body is the head of an institution for the purposes of that Act; or
- (b) an ongoing investigation respecting the municipality, a local board or a municipally-controlled corporation by the Ombudsman appointed under the *Ombudsman Act*, an Ombudsman referred to in subsection 223.13 (1) of this Act, or the investigator referred to in subsection 239.2 (1). 2014, c. 13, Sched. 9, s. 22.

Carried.

8.0 RISING AND REPORTING OF CLOSED SESSION

Resolution # (2024-BOH-0523-C8)

Moved by D. Warden

Seconded by G. Jones

That the Board of Health rise with a report.

Carried.

Resolution # (2024-BOH-0523-C3.1)

Moved by J. Herbert

Seconded by L. Rowden

That the Board of Health for Southwestern Public Health accept the verbal report of the Special Ad Hoc Building Committee for May 23, 2024, and agree with the Committee's direction and recommendations.

Carried.

Resolution # (2024-BOH-0523-C3.2)

Moved by G. Jones

Seconded by D. Shinedling

That the Board of Health for Southwestern Public Health accept the Chief Executive Officer's Report for May 23, 2024.

Carried.

9.0 FUTURE MEETING & EVENTS

10.0 ADJOURNMENT

The meeting adjourned at 3:04 p.m.

Resolution # (2024-BOH-0523-10)

Moved by L. Rowden

Seconded by D. Shinedling

That the meeting adjourns to meet again on Thursday, June 27, 2024, at 1:00 p.m. or earlier at the call of the Chair.

Carried.

Confirmed: _____



Norfolk County
Office of the Mayor



May 17, 2024

EMAILED TO: bmartin@swpublichealth.ca

Board Chair Martin
Southwestern Public Health
1230 Talbot St,
St Thomas, ON N5P 1G9

Dear Bernia Martin and Board Members,

On behalf of the Haldimand Norfolk Health Unit, I wanted to take a moment to express my sincere gratitude for your commitment and dedication to the consideration of our public health unit merger.

I welcomed your dedication to public health at the forefront of all our discussions.

The Haldimand Norfolk Board of Health appreciates the collaborative spirit you and the Southwestern Public Health team brought to the conversation and wishes to thank you for your commitment to the process. We value the relationship we have built with your team and look forward to any opportunity to work together on shared common goals in the future.

It's evident that the work you and your board do is driven by service to the community first and your community is in good hands.

Warm regards,

Amy Martin
Mayor, Norfolk County

cc email to: Genevieve Scharback, Clerk, genevieve.scharback@norfolkcounty.ca
Ninh Tran, MOH, ntran@swpublichealth.ca
Cynthia St. John, CEO, cstjohn@swpublichealth.ca

Ministry of Health

Office of Chief Medical Officer
of Health, Public Health

Box 12,
Toronto, ON M7A 1N3

Fax: 416 325-8412

Ministère de la Santé

Bureau du médecin hygiéniste
en chef, santé publique

Boîte à lettres 12
Toronto, ON M7A 1N3

Télec. :416 325-8412

May 31, 2024

MEMORANDUM

TO: Medical Officers of Health
Associate Medical Officers of Health

FROM: Dr. Kieran Moore, Chief Medical Officer of Health and Assistant Deputy
Minister, Public Health

RE: Wastewater Surveillance Initiative Winddown

Dear Colleagues,

I am writing to advise you that the provincial Wastewater Surveillance Initiative (WSI) operated by the Ministry of Environment Conservation and Parks (MECP) will be wound down by July 31, 2024.

In early 2024, the Public Health Agency of Canada (PHAC) communicated its intention to expand their wastewater surveillance network within Ontario. The PHAC network currently samples at four sites in Toronto. They are proposing an expansion of sampling to additional sites in Ontario and to avoid duplication, the ministry is continuing to work closely with PHAC to support their expansion of wastewater surveillance.

Public health units will continue to have access to PHAC's wastewater surveillance data on their [public dashboard](#).

My office will be working closely with PHAC to ensure direct access to all Ontario wastewater testing data, as well as coordinating with Public Health Ontario on provincial reporting of the data.

We will provide updates as available, and if you have any questions please contact Dr. Wajid Ahmed (wajid.ahmed@ontario.ca) or Sarah Levitt (sarah.levitt@ontario.ca).

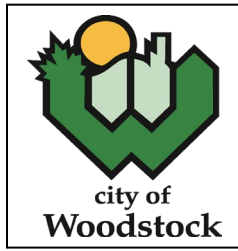
Thank you for your continued commitment to public health in Ontario.

Sincerely,



Dr. Kieran Michael Moore, MD, CCFP(EM), FCFP, MPH, DTM&H, FRCPC, FCAHS
Chief Medical Officer of Health and Assistant Deputy Minister, Public Health

c: Dr. Wajid Ahmed, Associate Chief Medical Officer of Health, Ministry of Health
Dr. Michelle Murti, Associate Chief Medical Officer of Health, Ministry of Health
Dr. Daniel Warshafsky, Associate Chief Medical Officer of Health, Ministry of Health
Dr. Barbara Yaffe, Associate Chief Medical Officer of Health, Ministry of Health
Dr. Fiona Kouyoumdjian, Associate Chief Medical Officer of Health, Ministry of Health
Dr. David McKeown, Associate Chief Medical Officer of Health, Ministry of Health
Elizabeth Walker, Executive Lead, Office of Chief Medical Officer of Health, Public Health, Ministry of Health
Brent Feeney, Director, Accountability and Liaison Branch, Ministry of Health
Sarah Levitt, A/Manager, Strategic Implementation Unit, Ministry of Health
Steven Carrasco, Assistant Deputy Minister, Ministry of the Environment, Conservation and Parks
Dr. Hamidah Meghani, Deputy Chief, Medical and Systems Support, Public Health Ontario
Emily Karas, Deputy Chief, Health Protection, Public Health Ontario
Samir Patel, Chief of Laboratory Science and Operations Officer, Public Health Ontario



Office of the City Clerk
Woodstock City Hall
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500 Dundas Street
Woodstock, ON
N4S 0A7
Telephone (519) 539-1291

June 7, 2024

Maryann Martin, Clerk
The Township of Archipelago
9 James Street
Parry Sound ON P2A 1T4

Via email - mmartin@thearchipelago.ca

Re: Public Health Ontario proposes phasing out free water testing for private wells

At the regular meeting of Woodstock City Council held on June 6, 2024, the following resolution was passed:

“That Woodstock City Council support the resolution from the Township of Archipelago requesting the Province of Ontario to reconsider and ultimately decide against the proposed phasing out of free private drinking water testing services;

And further that this resolution be circulated to the Township of Archipelago; The Honourable Andrea Khanjin, Minister of Environment Conservation and Parks; The Honourable Sylvia Jones, Minister of Health; The Honourable Ernie Hardeman, Oxford MPP; and Southwestern Public Health.”

Yours Truly,

Amelia Humphries
Deputy Chief Administrative Officer/ City Clerk
City of Woodstock

Cc The Honourable Andrea Khanjin, Minister of Environment Conservation and Parks - minister.mecp@ontario.ca
The Honorable Sylvia Jones, Minister of Health - sylvia.jones@pc.ola.org
The Honourable Ernie Hardeman, Oxford MPP - ernie.hardemanco@pc.ola.org
South Western Public Health – CEO - Cynthia St. John- cstjohn@swpublichealth.ca

MEETING DATE:	June 27, 2024
SUBMITTED BY:	Dr. Ninh Tran, Medical Officer of Health (written as of June 17, 2024)
SUBMITTED TO:	Board of Health
PURPOSE:	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Receive and File
AGENDA ITEM #	5.1
RESOLUTION #	2024-BOH-0627-5.1

1.0 ALTERNATIVE APPROACHES TO ADDRESSING OPIOID MORTALITY LOCALLY

1.1 Background

In June 2023, Southwestern Public Health (SWPH) shared the results of the Consumption and Treatment Services (CTS) Feasibility Study along with recommendations for the Board of Health (BOH) to consider. The Feasibility Study identified a clear need and support for CTS site(s) in the region served by SWPH among people with lived and living experiences of substance use, partners, and community members who participated in the study. The BOH unanimously voted to support the recommendations outlined in the report. In September of 2023, the Woodstock City Council held a special meeting for community members to provide delegations regarding the possibility of further exploration of a CTS site in the City of Woodstock. Following that meeting, the Council approved a motion that included a resolution of non-support for further exploration of a CTS site in Woodstock with a 4-3 vote. Since then, SWPH has carefully considered possible next steps to reduce substance use-related concerns in the region.

In October 2023, the province announced a pause on Consumption and Treatment Services (CTS) site applications to review all existing 17 provincial CTS sites, including funding and application requirements and safety considerations. With the ongoing review and the continued rise of substance-use-related health emergencies, we remain concerned about the impact of opioid use on our community and our ability to save lives. This update will outline alternative approaches to mitigate the harms associated with the opioid crisis that other communities have employed. SWPH will carefully consider these options as we wait to hear from the provincial review of CTS sites. These approaches include Urgent Public Health Need Sites (UPHNS) and the National Overdose Response Service (NORS).

1.2 Urgent Public Health Need Site (UPHNS)

CTS is an Ontario-specific model of Supervised Consumption Sites that is provincially regulated with provincial requirements including a treatment component. It requires provincial approval, and these sites can be funded 100% by the Ministry of Health.

Urgent public health need sites (UPHNS), on the other hand, are more generic and are federally regulated and do not necessarily require provincial approval and are not subject to the provincial requirements. They provide services to reduce the harms related to drug use. UPHNS are established temporarily to respond to urgent needs in a specific region or community. They are similar to Supervised Consumption Sites (SCS) and more commonly known as overdose prevention sites (OPS).¹ A federal exemption under section 56(1) of the *Controlled Drugs and Substances Act* is required to operate UPHNS. These exemptions authorize the Minister of Health in each province and territory to establish UPHNS as required within their province or territory, in accordance with the terms and conditions defined in the exemptions. It is the Minister of Health's discretion if they wish to implement the class exemption or not. This is a temporary alternative to the more comprehensive federal exemption process for the authority to operate SCS. If the Minister of Health of a province or territory does not wish to implement the class exemption, there is still an opportunity to approach the federal government to obtain the exemption to pursue a UPHNS. UPHNS are neither federally nor provincially funded and would require a separate source of funding.

1.3 National Overdose Response Service (NORS)

The National Overdose Response Service (NORS) and The Brave App are overdose prevention resources that support people who use substances to not use alone and stay safe while using. Many local public health agencies have promoted these platforms as they are offered 24/7 and act as a virtual, safer consumption hotline for people who use drugs across Canada. This program is funded by a contribution from the Substance Use and Addictions Program through Health Canada. There has been research to support e-harm reduction interventions as feasible, acceptable, and usable; they can also help to enhance overdose detection and monitoring.² NORS complements other harm reduction services by supporting people who prefer to use drugs alone or those who face barriers to accessing CTS.³ SWPH is considering the promotion of these resources on the external website, via social media, and through local networks and coalitions (i.e., homelessness coalitions, drug and alcohol strategies, etc.).

1.4 Conclusion

As we wait for the results of the provincial review, we will continue to explore these alternative options in consultation with our community partners. SWPH will continue to provide overdose prevention education and distribute naloxone to reduce the rate of overdoses in our communities. As a local public health agency, it is our duty to protect and promote the well-being of all community members. This includes ensuring appropriate and life-saving services and supports are provided to people who use substances.

1.5 References

1. Health Canada. Supervised consumption sites explained [Internet]. Canada.ca. 2024. Available from: <https://www.canada.ca/en/health-canada/services/substance-use/supervised-consumption-sites/explained.html>
2. Loverock A, Marshall T, Viste D, Safi F, Rioux W, Sedaghat N, Kennedy M, Ghosh SM. Electronic harm reduction interventions for drug overdose monitoring and prevention: a scoping review. *Drug and alcohol dependence*. 2023 Jun 30;110878.
3. Viste, Dylan, William Rioux, Nora Cristall, Taylor Orr, Pamela Taplay, Lisa Morris-Miller, and S. Monty Ghosh. "Association of drug overdoses and user characteristics of Canada's national mobile/virtual overdose response hotline: the National Overdose Response Service (NORS)." *BMC public health* 23, no. 1 (2023): 1869.

MOTION: 2024-BOH-0627-5.1

That the Board of Health for Southwestern Public Health accept the Medical Officer of Health's Report for June 27, 2024.



Governance Standing Committee

Open Session

MEETING DATE: June 27, 2024

SUBMITTED BY: Grant Jones, Governance Standing Committee Chair

SUBMITTED TO: Board of Health

PURPOSE: Decision
 Discussion
 Receive and File

AGENDA ITEM # 5.2

RESOLUTION # 2024-BOH-0627-5.2

The Committee met for its first meeting on Friday, June 14, 2024, to consider several items. A brief synopsis and various recommendations are below.

1. Board of Health Bylaw and Policy Review (Decision)

Bylaws No. 1 – No. 3 were reviewed, with the most significant amendments made to Bylaw No. 1. Changes within By-laws No. 2 & No. 3 were not substantive but new section titles have been added which inform the Table of Contents.

For Bylaw No. 1, there are several recommended amendments that reflect housekeeping changes, clarity of practice, and updates that ensure we remain in compliance with the Health Protection and Promotion Act (HPPA), the Municipal Act, 2001, and the Municipal Conflict of Interest Act. Legal counsel, Amy Dale, from Harrison Pensa has reviewed as well.

Changes of interest to the Board of Health (BOH), may include clarification in Section No. 29 under Declaration of Pecuniary/Conflict of Interest and the requirement of SWPH staff to keep a copy of each statement filed and each declaration recorded and posted on the SWPH website.

In Section No. 35, Item E, additional reference has been made that meetings will be recorded and available to the public. The consideration of an expiration date of such recordings will be added to the policy. These recording will not be streamed live, but trimmed appropriately to ensure only relevant open session content is shared.

Below is a list of policies that the Committee reviewed and is recommending for approval as presented. Many policy amendments were minor word changes or alignments with our current processes.

BOH POLICY	
FINANCE POLICIES	
1.	BOH-FIN 010 Reserve Fund Draft
2.	BOH-FIN-020 Remuneration & Expenses
3.	BOH-FIN-030 Budgets
4.	BOH-FIN-040 Banking and Financing
5.	BOH-FIN-050 Board Member Allowable Expenses (Conferences, etc)
GOVERNANCE POLICIES	
6.	BOH-Gov-010 Conflict of Interest
7.	BOH-Gov-020 Oath of Conduct and Confidentiality
8.	BOH-Gov-030 Delegation of Powers and Duties
9.	BOH-Gov-040 Recording of BOH Meetings
10.	BOH-Gov-050 Accountability and Transparency
11.	BOH-Gov-060 Terms for Election of Officers
12.	BOH-Gov-070 Board Members Orientation
13.	BOH-Gov-080 Order in Council Provincial Representatives
HUMAN RESOURCE POLICIES	
14.	BOH-HR-030 CEO and MOH Performance Appraisals
15.	BOH-HR-050 In Memorial Acknowledgement
POLICY MANAGEMENT	
16.	BOH-PM-010 Policy Adherence and Policy Development

Changes of interest to the BOH will include a very modest increase in remuneration, as this had not been completed since 2018. Members will also begin to receive a summary of their quarterly reimbursements so they can reconcile with what they submitted. The Mileage policy has been clarified to include BOH members' onus in notifying either the Executive Assistant or the Administrative Assistant of their driving arrangements at each meeting, should they not be departing from their home address and driving individually.

The Recording of Meetings policy will be amended to allow an expiry timeframe to recordings posted to the SWPH website.

The Committee is recommending to the BOH to move forward with the proposed changes.

MOTION: 2024-BOH-0627-5.2.1

That the Board of Health for Southwestern Public Health approve the following updated bylaws, policies and procedures as presented:

1. Bylaws No. 1 – No. 3
2. BOH-FIN 010 Reserve Fund Draft
3. BOH-FIN-020 Remuneration & Expenses
4. BOH-FIN-030 Budgets
5. BOH-FIN-040 Banking and Financing
6. BOH-FIN-050 Board Member Allowable Expenses (Conferences, etc)
7. BOH-Gov-010 Conflict of Interest
8. BOH-Gov-020 Oath of Conduct and Confidentiality
9. BOH-Gov-030 Delegation of Powers and Duties
10. BOH-Gov-040 Recording of BOH Meetings
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14. BOH-Gov-080 Order in Council Provincial Representatives
15. BOH-HR-030 CEO and MOH Performance Appraisals
16. BOH-HR-050 In Memoriam Acknowledgement
17. BOH-PM-010 Policy Adherence and Policy Development

2. [Review of Evaluation Tools \(Receive and File\)](#)

In consideration of BOH members busy schedules, the Quarterly Board of Health Meeting Evaluation survey will only be sent to members twice per year. Feedback and findings from the survey will be reviewed by the Committee and any recommendation will be brought to the BOH for next steps.

The Competency Matrix typically happens in the summer and will be sent to BOH members shortly. Once completed, a summary of competencies for the entire BOH will be shared with the Committee.

3. Order in Council Representatives (Receive and File)

Renewal of appointments were discussed by the Committee for D. Shinedling, and L. Rowden, Both D. Shinedling and L. Rowden were not present for this portion of the Committee's discussion. The Committee highly values both representatives and should they wish to serve another term, the Committee is recommending to the BOH, that both members' reappointment requests be endorsed per the draft policy BOH-GOV-080.

MOTION: 2024-BOH-0626-5.2.3

That the Board of Health for Southwestern Public Health endorse the re-appointments of L. Rowden and D. Shinedling given their contributions to the Board of Health and to their communities thus far and further, that those endorsements be shared with the Public Appointment Secretariat for their consideration.

MOTION: 2024-BOH-0627-5.2

That the Board of Health for Southwestern Public Health accept the Governance Standing Committee Chair's report for June 27, 2024.



CEO REPORT

Open Session

MEETING DATE: June 27, 2024

SUBMITTED BY: Cynthia St. John, Chief Executive Officer (written as of June 19, 2024)

SUBMITTED TO: Board of Health

PURPOSE:

- Decision
- Discussion
- Receive and File

AGENDA ITEM # 5.3

RESOLUTION # 2024-BOH-0627-5.3

1.0 PROGRAM AND SERVICE UPDATES (RECEIVE AND FILE):

1.1 HEALTHY SCHOOL TEAM

The Healthy School Team recently completed its first annual survey of local school principals and administrators. The survey aimed to gather feedback on Southwestern Public Health's (SWPH) School Health Program and Services for the 2023-2024 school year. This feedback will be used to shape the program planning for 2025. The survey results were analyzed based on the level of service each school receives, which was determined using the Educational Opportunities Index (EOI). EOI includes measures such as low-income households, single-parent status, and low levels of parental education. These factors, at higher proportions, can lead to poor health outcomes. Schools with high EOI scores are called priority schools and receive a more intensive school visiting model, while schools with lower EOI scores are called universal schools.

Some key findings:

- 86% of administrators from local priority schools completed the survey. This includes 87% from elementary schools and 83.3% from secondary schools.
- 50% of administrators from local universal schools completed the survey. This lower response rate was expected at these schools, which have lower risk and receive a lower level of service from the team.
- 100% of administrators believe there is value in regularly having a public health nurse at their school.
- The majority (80%) of secondary school administrators think public health nurses are needed once a week or more. Similarly, 54% of elementary school administrators think

public health nurses are needed once a week or more. Based on the Healthy Schools Team's documentation tool for the past school year, most priority schools receive visits every other week on average.

- The majority of priority elementary administrators consider their public health nurse a member of their community. Less than half of secondary administrators (47%) agree, and a quarter (25.49%) somewhat agree that the public health nurse is a member of their school community. Comprehensive school health is a whole-school approach that requires the nurse to be part of the community to improve the school climate and student outcomes.

Additionally, the survey included programming-related questions that will support 2025 program planning:

- 81% of elementary school administrators and 70% of secondary school administrators expressed a desire for more information about grant opportunities for their schools.
- 73% of elementary school administrators and 80% of secondary school administrators indicated a need for more communication about successful health initiatives at other schools.
- 73% of elementary school administrators and 70% of secondary school administrators reported knowing their school's Public Health Nurse (PHN) was available to support their Safe and Inclusive School/Belonging Plans. These planning meetings are crucial as school planning plays an integral role in effective school health practices and can positively impact the school community, school climate, student achievement, and well-being. The team aims to participate in 100% of the school's plans in 2024-2025.

The Healthy Schools Team is planning a fulsome report that I will bring forward to the Board of Health in the Fall and it will share more metrics and data regarding school programming and the administrator survey results.

1.2 ORAL HEALTH

The Oral Health Access Fund, spearheaded by Health Canada, is a grants and contributions initiative crafted to augment the Federal Canadian Dental Care Plan. This fund is designed to broaden access to oral health care by addressing and dismantling non-financial barriers that hinder targeted populations. The fund is poised to support initiatives that:

- Enhance training and capacity for oral health care providers.
- Facilitate connections between individuals and oral health care services.
- Implement preventative and educational efforts to elevate oral health standards.

The targeted populations include, but are not limited to:

- Children
- Indigenous Peoples
- Newcomers to Canada
- Official language minority communities
- Individuals experiencing homelessness
- Persons with disabilities
- Rural and remote communities
- Seniors

The 2023 Federal Budget has allocated \$250 million over three years, beginning in the 2025-26 fiscal year, with an ongoing \$75 million to sustain the fund. The funding will be administered through two distinct streams:

Stream 1: Oral Health Education and Training

This stream will back projects proposed by oral health training institutions that focus on:

- Addressing competency gaps in treating targeted populations.
- Adapting training to ensure ample hands-on opportunities.

Proposals for Stream 1 are accepted from May 13, 2024, to July 31, 2024.

Stream 2: Oral Health Care Access and Disease Prevention

This stream aims to support projects focused on improving the prevention of oral diseases and enhancing access to person-centered oral health care. The proposal submission timelines for Stream 2 are currently being determined and will be released by Health Canada imminently.

Funding Priorities - Stream 2 will prioritize projects that:

- Improve access to oral health care, particularly in rural, remote, and underserved areas.
- Create inclusive treatment spaces.
- Raise oral health awareness through promotion and public education.

SWPH is actively engaged in discussions with neighboring public health units and Ministry of Health personnel regarding the opportunities this funding may present for our communities. SWPH is preparing to submit a proposal that aligns with the needs of our communities and meets the funding criteria. Further details will be communicated as they become available.

1.3 HEALTHY ENVIRONMENTS

1.3.1 SPECIAL EVENTS

The Environmental Health (EH) team is responsible for monitoring and inspecting temporary food premises, including those operating at temporary special events. As such, the EH team has established the requirement for organizers of and vendors at special events to submit requests for inspection. The Public Health Inspectors (PHIs) conduct risk assessments and inspect as needed. This year, to date, PHIs have received requests from 81 organizers and 414 vendors. This is in addition to fixed food premises inspections. The EH team also receives requests for monitoring and educating on health and safety regarding petting zoos and animal exhibits located at special events throughout the SWPH jurisdiction. The EH team has observed an increase in special events and the number of people applying to participate over the last few years. So far, we have met the demand but we will watch the demand closely.

1.3.2 CLIMATE CHANGE

Two climate change interns are working on a carbon accounting project which involves reviewing the actions of SWPH that result in greenhouse gas emissions. This project is planned to be finished at the end of August 2024 with a finalized report.

On June 24th and 25th internal and external partners are participating in a kickoff event as part of a research exercise with the University of Waterloo's Climate Institute. This work is aimed at

actioning one of the recommendations in the Vulnerability Assessment: extreme heat and vulnerable populations. These 2 days will be led by the Climate Institute and will allow for collaboration between public health staff, emergency response partners, indigenous communities, and municipal representatives.

1.3.3 RABIES PROGRAM

The EH team is receiving reports of people handling wild animals and keeping them as pets. As a result, we are distributing a reminder to the public, on social media outlets, to inform people not to handle wild animals. This includes young ones, and those that appear sick and/or injured. We will be providing the public with a link to a provincial resource that includes information on authorized wildlife rehabilitators in Ontario. <https://www.ontario.ca/page/find-wildlife-rehabilitator>

1.3.4 FARMER'S MARKETS

SWPH's EH team participated in a provincial working group aimed at creating a guide for farmers' market organizers to educate on food safety. One of the items included outlines what is and what isn't considered to be a farmers' market. This includes conducting a risk assessment for inspection frequency and exemption.

1.4 IPAC HUB

In May, there was an increase in service requests for both Huron Perth Public Health (HPPH) and Southwestern Public Health (SWPH) compared to April. The focus is on expanding outreach to Congregate Living Settings (CLS) that have not recently engaged with Infection Prevention and Control (IPAC) Hubs. This effort will continue through June and July, taking advantage of the period when facilities are more likely to engage due to a decrease in outbreak activities. This proactive approach aims to ensure facilities are ready for the next outbreak season.

The online needs assessment survey saw participation from 13 SWPH facilities, including 4 Long-Term Care Homes (LTCH), 5 Retirement Homes (RH), and 4 other CLS. The survey saw less than a 50% response rate. The survey identified the learning needs of these facilities. The goal is to engage with at least 50% of facilities in each sector to gather more detailed information. We also plan to develop training videos because staffing at these facilities changes regularly.

Two Communities of Practice (CoPs), one for CLS and another for LTCH/RH, are scheduled for June. These sessions, held in collaboration with the Middlesex-London Health Unit (MLHU), will include an evaluation component to measure the effectiveness of our services and inform the SWPH program plans for 2025. The Q2 IPAC Hub newsletter, a joint effort with MLHU and HPPH, is set to be distributed before the end of June.

1.5 INFECTIOUS DISEASES

COVID-19 outbreaks and hospitalizations in congregate settings are on a downward trend. Concurrently, the Infectious Disease (ID) team is examining a rise in pertussis cases among vaccinated children in Oxford County schools. In response, the team has issued advisories to the affected schools, urging parents to be vigilant and to seek testing and treatment from their healthcare providers. Additionally, SWPH is collaborating with Public Health Ontario (PHO) for further assistance.

1.6 2023 ANNUAL REPORT

I am delighted to announce the publication of [SWPH's 2023 Annual Report](#). This document highlights a year of collaborative efforts and their positive effects on public health. More than a means of accountability and transparency, the report emphasizes the crucial role of public health in effecting tangible improvements in community health metrics. As we strategize for 2025, we will reflect on our organizational accomplishments and the evolving needs of our communities to inform our strategic planning initiatives.

Our staff's expertise and commitment, alongside the Board of Health's support and guidance, are the cornerstones of our mission to foster healthy individuals in thriving communities. The annual report is more than a collection of statistics and figures; it encapsulates the collective achievements of the past year—endeavours that have substantially influenced health outcomes across our region.

2.0 FINANCIAL MATTERS (DECISION):

2.1 HEALTHY BABIES HEALTHY CHILDREN (HBHC) AND PRE AND POST NATAL NURSE PRACTITIONER (PPNP) AUDITED STATEMENTS (DECISION):

I am pleased to report that the audit of our financial statements for the period ending March 31, 2024 has been completed by Graham Scott Enns for our Healthy Babies Healthy Children (HBHC) Program and our Pre and Post Natal Nurse Practitioner (PPNP) Program. The audit was managed again this year by Scott Westelaken and overseen by Jennifer Buchanan.

The audited statements are attached for your review. There were no issues and no material errors noted. An engagement letter is required to be signed by the Board of Health Chair for the completion of this work. This will be signed by Bernia Martin on behalf of the Board and is attached for your reference.

MOTION: 2024-BOH-0627-5.3-2.1

That the Board of Health approve the audited financial statements for the Healthy Babies Healthy Children Program and the Pre and Post Natal Nurse Practitioner program for the period ending March 31, 2024 and that the Board of Health approve the signing of the Engagement Letter.

2.2 2023 PROGRAM-BASED GRANTS AND ANNUAL RECONCILIATION (RECEIVE AND FILE):

The 2023 program-based grants and annual reconciliation report has been completed and submitted to the Ministry of Health. The reconciliation is signed by the Board Chair and Chief Executive Officer (CEO) and it was submitted before the deadline of June 30, 2024. The reconciliation package is taking our audited financial statements already approved by the Board together with narratives that describe the work completed and submitting the information using the Ministry templates. The reconciliation package is quite large and formatted according to Ministry direction; as such, it is not attached to this package. Board members can locate that information via the [Board portal](#).

MOTION: 2024-BOH-0627-5.3-2.2

That the Board of Health for Southwestern Public Health ratify the Board of Health Chair and CEO's signing of the 2023 program-based grants annual reconciliation report as noted.

3.0 ASSOCIATION OF MUNICIPALITIES OF ONTARIO (AMO) & ASSOCIATION OF LOCAL PUBLIC HEALTH AGENCIES (ALPHA) UPDATES (RECEIVE AND FILE):

3.1 2024 ASSOCIATION OF MUNICIPALITIES ONTARIO (AMO) CONFERENCE

Joint delegation proposal between Oxford County, Elgin County, and the City of St. Thomas to address youth substance use in our communities

I am thrilled to share that the municipalities of Oxford-Elgin-St. Thomas have proposed a joint delegation for the Association of Municipalities Ontario (AMO) Conference, scheduled for August 18-21. This proposal focuses on addressing youth substance use in our regions, advocating for a primary prevention strategy such as Planet Youth.

The ongoing mental health and addiction crisis presents a significant challenge to our communities, impacting individuals, families, and local resources. To address this crisis, the delegation has requested a meeting with the Ministry of Health, Hon. Sylvia Jones, and/or Hon. Michael Tibollo to discuss a model of primary substance use prevention, namely, Planet Youth, which shows promising evidence of reducing substance use among youth in our communities.

Southwestern Public Health fully supports this initiative and is pleased to support the collaborative approach between the three municipalities. Addressing the mental health and addiction crisis requires innovative and collaborative approaches, whereby implementing the Planet Youth model in Oxford-Elgin-St. Thomas can offer a framework for fostering healthy communities and preventing substance use among youth. We anticipate hearing back from AMO regarding the status of the application in mid-July. We are hopeful that we will be successful in being awarded this delegation opportunity.

3.2 ALPHA RESOLUTIONS

In my May CEO report, I mentioned that Dr. Tran, Board Chair Martin, Peter Heywood, and I would attend the Association of Local Public Health Agencies (ALPHA) Conference and Annual General Meeting in Toronto on June 6 and 7. ALPHA's [Resolutions for Consideration 2024](#) were presented for approval during the conference. Resolution #A24-03 and Resolution #A24-04 were put forward by SWPH for consideration:

- **[Resolution #A24-03: A Proposal for a Comprehensive Provincial Alcohol Strategy](#)**

This proposal advocates for a comprehensive provincial alcohol strategy to address the public health challenges associated with alcohol consumption in Ontario.

It is a plea for a comprehensive provincial alcohol strategy that addresses the myriad of health and social harms caused by alcohol consumption. This includes the devastating toll of over 200 disease

and injury conditions, including at least nine cancers. As a collective group of local public health agencies (LPHAs) in Ontario, we are well-positioned to support what we know to be a significant issue facing our communities.

- [Resolution #A24-04: Reviewing Provincial Regulatory Needs for Supportive Living Facilities Serving Vulnerable Individuals](#)

This proposal addresses the need for provincial regulation of supportive living facilities catering to vulnerable individuals in Ontario.

We recognize that these are places where members of our communities live, often without the safeguards that should be afforded to every individual. LPHAs can be leaders in this conversation to protect the safety, well-being, and health of our most vulnerable.

While Ninh or I could have spoken to these resolutions ourselves, I asked our Program Director Peter Heywood to speak to these resolutions on the alPHa meeting floor. Kudos to Peter and his staff team in developing these two resolutions. Peter spoke eloquently to the resolutions and there were good questions and comments received. I am happy to announce that the alPHa membership overwhelmingly supported both resolutions. alPHa is well suited to lead public health matters of importance to their members. We will collaborate with alPHa to implement the recommendations in these resolutions across the province.

3.2 ALPHA ACCLAIMS BERNIA MARTIN TO THE EXECUTIVE BOARD

I am also pleased to note that at the alPHa AGM our Board Chair, Bernia Martin, was acclaimed as the South West representative on the alPHa Boards of Health Section Executive Committee. Bernia's new role on the alPHa Board underscores her dedication and leadership in public health, as well as her unwavering support for local public health initiatives. Her insight and advocacy are sincerely appreciated, and I am confident her engagement will ensure that local perspectives are well-represented.

Congratulations to Bernia on this appointment. We look forward to the positive impact her leadership will bring both locally and provincially.

MOTION: 2024-BOH-0627-5.3

That the Board of Health for Southwestern Public Health accept the Chief Executive Officer's Report for June 27, 2024.



GRAHAM SCOTT ENNS ^{LLP}
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May 1, 2024

1230 Talbot Street
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Dear Members of the Board of Health:

The Objective and Scope of the Audit

You have requested that we audit the audited financial statements of revenue and expenditures of Southwestern Public Health - Healthy Babies Healthy Children program and Pre and Post Natal Nurse Practitioner's program for the year ended March 31, 2024.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. 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:

- a. 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.
- b. 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. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- d. 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 auditor's 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 auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Canadian generally accepted auditing standards.

The Responsibilities of Management

Our audit will be conducted on the basis that management and those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the financial statements in accordance with Ministry of Children, Community and Social Services
- b. For the design and implementation of 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.
- c. To provide us with timely:
 - i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);
 - ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of noncompliance with legislative or regulatory requirements;
 - iii. Additional information that we may request from management for the purpose of the audit; and
 - iv. Unrestricted access to persons within from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

- a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management and those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.
- b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Form and Content of Audit Opinion

Unless unanticipated difficulties are encountered, our report will be substantially in the form contained below.

INDEPENDENT AUDITORS' REPORT

To the Members of **Southwestern Public Health - HBHC and PPNP**:

Opinion

We have audited the financial statements of revenues and expenditures of **Southwestern Public Health - HBHC and PPNP**, for the year ended March 31, 2024. This statement was been prepared by management in accordance with the terms of the service agreement dated April 1, 2023 with the Province of Ontario, represented by the Ministry of Children, Community and Social Services and the Southwestern Public Health.

In our opinion, the organization's financial statements of revenues and expenditures of **Southwestern Public Health - HBHC and PPNP** for the year end is prepared , in all material respects, and in accordance with the terms and conditions issues by Ministry of Children, Community and Social Services.

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 organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical 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 Ministry of Children, Community and Social Services, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities 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 auditor's 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 these financial statements.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the organization 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We 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

If we conclude that a modification to our opinion on the financial statements is necessary, we will discuss the reasons with you in advance.

Confidentiality

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Each professional accountant must preserve the secrecy of all confidential information that becomes known during the practice of the profession. Accordingly, we will not provide any third party with confidential information concerning the affairs of unless:

- a. We have been specifically authorized with prior consent;
- b. We have been ordered or expressly authorized by law or by the Code of Professional Conduct/Code of Ethics; or
- c. The information requested is (or enters into) public domain.

Communications

In performing our services, we will send messages and documents electronically. As such communications can be intercepted, misdirected, infected by a virus, or otherwise used or communicated by an unintended third party, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim, and you release us from, any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from such communications, including any that are consequential, incidental, direct, indirect, punitive, exemplary or special damages (such as loss of data, revenues or anticipated profits). If you do not consent to our use of electronic communications, please notify us in writing.

We offer you the opportunity to communicate by a secure online portal, however if you choose to communicate by email you understand that transmitting information poses the risks noted above. You should not agree to communicate with the firm via email without understanding and accepting these risks.

Use of Information

It is acknowledged that we will have access to all personal information in your custody that we require to complete our engagement. Our services are provided on the basis that:

- a. You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and
- b. We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of our Report

The examination of the financial statements and the issuance of our audit opinion are solely for the use of and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these financial statements or our audit report, and we accept no responsibility for their use by any third party or any liability to anyone other than .

For greater clarity, our audit will not be planned or conducted for any third party or for any specific transaction. Accordingly, items of possible interest to a third party may not be addressed and matters may exist that would be assessed differently by a third party, including, without limitation, in connection with a specific transaction. Our audit report should not be circulated (beyond) or relied upon by any third party for any purpose, without our prior written consent.

You agree that our name may be used only with our prior written consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us in writing.

Reproduction of Auditor's Report

If reproduction or publication of our audit report (or reference to our report) is planned in an annual report or other document, including electronic filings or posting of the report on a website, a copy of the entire document should be submitted to us in sufficient time for our review before the publication or posting process begins.

Management is responsible for the accurate reproduction of the financial statements, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized financial statements that we have audited.

We are not required to read the information contained in your website or to consider the consistency of other information on the electronic site with the original document.

Ownership

The working papers, files, other materials, reports and work created, developed or performed by us during the course of the engagement are the property of our Firm, constitute confidential information and will be retained by us in accordance with our Firm's policies and procedures.

During the course of our work, we may provide, for your own use, certain software, spreadsheets and other intellectual property to assist with the provision of our services. Such software, spreadsheets and other intellectual property must not be copied, distributed or used for any other purpose. We also do not provide any warranties in relation to these items and will not be liable for any damage or loss incurred by you in connection with your use of them.

We retain the copyright and all intellectual property rights in any original materials provided to you.

File Inspections

In accordance with professional regulations (and by our Firm's policy), our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and Firm's standards. File reviewers are required to maintain confidentiality of client information.

Accounting Advice

Except as outlined in this letter, the audit engagement does not contemplate the provision of specific accounting advice or opinions or the issuance of a written report on the application of accounting standards to specific transactions and to the facts and circumstances of the entity. Such services, if requested, would be provided under a separate engagement.

Other Services

In addition to the audit services referred to above, we will, as allowed by the Code of Professional Conduct/Code of Ethics, prepare your federal and provincial income tax returns and other special reports as required. Management will provide the information necessary to complete these returns/reports and will file them with the appropriate authorities on a timely basis.

Governing Legislation

This engagement letter is subject to, and governed by, the laws of the Province of Ontario. The Province of Ontario will have exclusive jurisdiction in relation to any claim, dispute or difference concerning this engagement letter and any matter arising from it. Each party irrevocably waives any right it may have to object to any action being brought in those courts to claim that the action has been brought in an inappropriate forum or to claim that those courts do not have jurisdiction.

Dispute Resolution

You agree that:

- a. Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and
- b. You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Indemnity

hereby agrees to indemnify, defend (by counsel retained and instructed by us) and hold harmless our Firm, and its partners, agents or employees, from and against any and all losses, costs (including solicitors' fees), damages, expenses, claims, demands or liabilities arising out of or in consequence of:

- (a) The breach by , or its directors, officers, agents, or employees, of any of the covenants made by herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the financial statements in reference to which the engagement report is issued, or any other work product made available to you by our Firm.
- (b) A misrepresentation by a member of your management or board of directors.

Time Frames

We will use all reasonable efforts to complete the engagement as described in this letter within the agreed upon time frames. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including the untimely performance by of its obligations.

Fees

Fees at Regular Billing Rates

Our professional fees will be based on our regular billing rates, plus direct out-of-pocket expenses and applicable HST, and are due when rendered. Fees for any additional services will be established separately.

Fees will be rendered as work progresses and are payable on presentation.

Our fees and costs will be billed monthly and are payable upon receipt. Invoices unpaid 30 days past the billing date may be deemed delinquent and are subject to an interest charge of 1.0% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due to us, you agree to reimburse us for our costs of collection, including lawyers' fees.

Costs of Responding to Government or Legal Processes

In the event we are required to respond to a subpoena, court order, government agency or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us at our normal hourly rates for the time we expend in connection with such response and to reimburse us for all of our out-of-pocket costs (including applicable GST/HST) incurred.

Termination

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all of our out-of-pocket costs through to the date of termination.

Management acknowledges and understands that failure to fulfill its obligations as set out in this engagement letter will result, upon written notice, in the termination of the engagement.

Either party may terminate this agreement for any reason upon providing written notice to the other party. If early termination takes place, shall be responsible for all time and expenses incurred up to the termination date.

If we are unable to complete the audit or are unable to form, or have not formed, an opinion on the financial statements, we may withdraw from the audit before issuing an auditor's report, or we may disclaim an opinion on the financial statements. If this occurs, we will communicate the reasons and provide details.

Survival of Terms

This engagement letter will continue in force for subsequent audits unless terminated by either party by written notice prior to the commencement of the subsequent audit.

Conclusion

This engagement letter includes the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

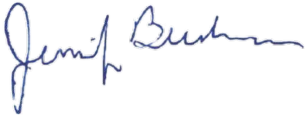
If you have any questions about the contents of this letter, please raise them with us. If the services outlined are in accordance with your requirements, and if the above terms are acceptable to you, please sign the copy of this letter in the space provided and return it to us.

We appreciate the opportunity of continuing to be of service to your organization.

Sincerely,

GRAHAM SCOTT ENNS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS



Jennifer Buchanan CPA, CA
Partner

Acknowledged and agreed on behalf of by:

Members of the Board of Health

**SOUTHWESTERN PUBLIC HEALTH
HEALTHY BABIES HEALTHY CHILDREN**

Statement of Revenue and Expenditures

March 31, 2024

**SOUTHWESTERN PUBLIC HEALTH
HEALTHY BABIES HEALTHY CHILDREN**

Statement of Revenue and Expenditures

For The Year Ended March 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the Ministry of Children, Community and Social Services:

Opinion

We have audited the financial statements of revenues and expenditures of Southwestern Public Health - Healthy Babies Healthy Children program for the year ended March 31, 2024. This statement has been prepared by management in accordance with the terms and conditions of the service agreement dated April 1, 2023 with the Province of Ontario, represented by the Ministry of Children, Community and Social Services and the Southwestern Public Health.

In our opinion, the statement of revenues and expenditures of the Southwestern Public Health - Healthy Babies Healthy Children program for the year ended March 31, 2024 is prepared, in all material respects, in accordance with the terms and conditions issued by Ministry of Children, Community and Social Services.

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 organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical 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 the terms and conditions issued by the Ministry of Children, Community and Social Services, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities 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 auditor's 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 these financial statements.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the organization 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

June 5, 2024

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

**Southwestern Public Health
Healthy Babies Healthy Children
Statement of Revenue and Expenditures
For The Year Ended March 31, 2024**

	<u>Budget</u>	<u>Actual</u>
	<u>\$</u>	<u>\$</u>
REVENUE		
Grant - Ministry of Children, Community and Social Services	<u>1,653,539</u>	<u>1,653,539</u>
EXPENDITURES		
Salaries and benefits		
Public health nurses	632,238	652,247
Lay home visitors	302,025	311,585
Benefits	323,134	298,233
Management co-coordinator	66,890	69,008
Clerical	25,900	26,718
Directors	<u>15,390</u>	<u>15,877</u>
Total salaries and benefits	<u>1,365,577</u>	<u>1,373,668</u>
Operating costs		
Allocated expenses	201,263	203,803
Travel	32,370	29,610
Program resources	25,129	16,441
Communication	12,000	11,362
Office supplies	9,400	10,187
Professional development and training	3,500	4,011
Audit	2,300	3,023
Public awareness/promotion	<u>2,000</u>	<u>1,434</u>
Total operating costs	<u>287,962</u>	<u>279,871</u>
TOTAL EXPENDITURES	<u>1,653,539</u>	<u>1,653,539</u>
DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES	<u><u>-</u></u>	<u><u>-</u></u>

**Southwestern Public Health
Healthy Babies Healthy Children
Notes to the Statement of Revenue and Expenditures
March 31, 2024**

1. SIGNIFICANT ACCOUNTING POLICIES

The statement of revenue and expenditures is the representation of management prepared using accounting principles that are prescribed by the Ministry of Children, Community and Social Services (Ministry). The following are the projects significant accounting policies:

Basis of Accounting

Revenues from government grants are recognized over the period for which the grant was given. Other revenues are recognized as they are earned and measurable.

Expenses are reported on the accrual basis of accounting except for the treatment of accrued vacation pay which is recorded when paid in accordance with Ministry guidelines.

Capital assets acquired, if any, are expensed in the year of acquisition. Amortization of capital assets over their estimated useful life is not recognized as an allowable expense for Ministry purposes.

2. MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES GRANT

The Ministry provides an operating grant for the Healthy Babies Healthy Children program which is administered by Southwestern Public Health. The amount of grant is based upon approved allowable costs and is subject to final determination by the Ministry.

**SOUTHWESTERN PUBLIC HEALTH
PRE AND POST NATAL NURSE PRACTITIONER'S PROGRAM**

Statement of Revenue and Expenditures

March 31, 2024

**SOUTHWESTERN PUBLIC HEALTH
PRE AND POST NATAL NURSE PRACTITIONER'S PROGRAM**

Statement of Revenue and Expenditures

For The Year Ended March 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the Ministry of Children, Community and Social Services:

Opinion

We have audited the financial statements of revenues and expenditures of Southwestern Public Health - Pre and Post Natal Nurse Practitioner's program for the year ended March 31, 2024. This statement has been prepared by management in accordance with the terms and conditions of the service agreement dated April 1, 2023 with the Province of Ontario, represented by the Ministry of Children, Community and Social Services and the Southwestern Public Health.

In our opinion, the statement of revenues and expenditures of the Southwestern Public Health - Pre and Post Natal Nurse Practitioner's program for the year ended March 31, 2024 is prepared, in all material respects, in accordance with the terms and conditions issued by Ministry of Children, Community and Social Services.

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 organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical 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 the terms and conditions issued by the Ministry of Children, Community and Social Services, 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 organization'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 organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities 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 auditor's 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 these financial statements.



GRAHAM SCOTT ENNS LLP
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INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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 organization'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 organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's 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 auditor's report. However, future events or conditions may cause the organization 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 represent the underlying transactions and events in a manner that achieves fair presentation.

We 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.

June 5, 2024

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

**Southwestern Public Health
Pre and Post Natal Nurse Practitioner's Program
Statement of Revenue and Expenditures
For the Year Ended March 31, 2024**

	Budget <u> \$ </u>	Actual <u> \$ </u>
REVENUE		
Grant - Ministry of Children, Community and Social Services	<u>139,000</u>	<u>139,000</u>
 EXPENDITURES		
Purchased services	<u>139,000</u>	<u>139,000</u>
 TOTAL EXPENDITURES	<u>139,000</u>	<u>139,000</u>
 DUE TO MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES	 <u> -</u>	 <u> -</u>

**Southwestern Public Health
Pre and Post Natal Nurse Practitioner's Program
Notes to the Statement of Revenue and Expenditures
March 31, 2024**

1. SIGNIFICANT ACCOUNTING POLICIES

The statement of revenue and expenditures is the representation of management prepared using accounting principles that are prescribed by the Ministry of Children, Community and Social Services (Ministry). The following are the projects significant accounting policies:

Basis of Accounting

Revenues from government grants are recognized over the period for which the grant was given. Other revenues are recognized as they are earned and measurable.

Expenses are reported on the accrual basis of accounting except for the treatment of accrued vacation pay which is recorded when paid in accordance with Ministry guidelines.

Capital assets acquired, if any, are expensed in the year of acquisition. Amortization of capital assets over their estimated useful life is not recognized as an allowable expense for Ministry purposes.

2. MINISTRY OF CHILDREN, COMMUNITY AND SOCIAL SERVICES GRANT

The Ministry provides an operating grant for the Pre and Post Natal Nurse Practitioner's Program which is administered together with a local community partner agency. The amount of grant is based upon approved allowable costs and is subject to final determination by the Ministry.