

**AGENDA**  
**MIDDLESEX-LONDON BOARD OF HEALTH**  
**Finance and Facilities Committee**

50 King Street, London  
Middlesex-London Health Unit – Room 3A  
Thursday, September 4, 2014 9:00 a.m.

- 1. DISCLOSURE OF CONFLICTS OF INTEREST**
- 2. APPROVAL OF AGENDA**
- 3. APPROVAL OF MINUTES - Minutes July 3, 2014**
- 4. BUSINESS ARISING FROM MINUTES**
- 5. NEW BUSINESS**
  - 5.1. Second Quarter Financial Update (Report 030-14FFC)
  - 5.2. Janitorial Services – Contract Award (Report 031-14FFC)
  - 5.3. Committee Tools / Checklists (Report 032-14FFC)
  - 5.4. Proposed Criteria For The 2015 Budget Process Criteria/Weights (Report 033-14FFC)
  - 5.5. Middlesex-London Health Unit – March 31<sup>st</sup> Draft Financial Statements (Report 034-14FFC)
  - 5.6. 2013 MOHLTC Reconciliation Report (Report 035-14FFC)
  - 5.7. FFC Committee Work Plan – verbal
- 6. CONFIDENTIAL**
  - 6.1. The Finance and Facilities Committee will move in camera to discuss an issue dealing with personal matters about an identifiable individual.
- 7. OTHER BUSINESS - Upcoming meetings –Thursday, October 2, 2014**
- 8. ADJOURNMENT**



**PUBLIC MINUTES**  
**Finance and Facilities Committee**  
**50 King Street, Room 3A**  
**MIDDLESEX-LONDON BOARD OF HEALTH**  
**2014 July 3 9:00 a.m.**

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**COMMITTEE**

**MEMBERS PRESENT:** Mr. David Bolton  
Ms. Trish Fulton (Chair)  
Mr. Marcel Meyer  
Mr. Ian Peer  
Mr. Stephen Orser

**OTHERS PRESENT:** Mr. John Millson, Director, Finance and Operations  
Ms. Sherri Sanders, Executive Assistant to the Board of Health (Recorder)

At 9:00 a.m., Ms. Trish Fulton, Committee Chair, welcomed everyone to the July Finance and Facilities Committee (FFC) meeting.

**DISCLOSURES OF CONFLICT(S) OF INTEREST**

Chair Fulton inquired if there were any disclosures of conflict of interest to be declared. None were declared.

**APPROVAL OF AGENDA**

It was moved by Mr. Peer, seconded by Mr. Orser *that the Agenda for the July 3, 2014 FFC meeting be approved.*

Carried

**APPROVAL OF MINUTES**

It was moved by Mr. Meyer, seconded by Mr. Bolton *that the [Public Minutes](#) from the June 12, 2014 Finance and Facilities Meeting be approved.*

Carried

It was moved by Mr. Meyer, seconded by Mr. Peer *that the **In Camera Minutes** from the June 12, 2014 Finance and Facilities Meeting be approved.*

Carried

**NEW BUSINESS**

**Finance Policies Review ([Report 029-14FFC](#))**

Mr. John Millson, Director, Finance & Operations assisted Committee members with their understanding of this report. The Committee members reviewed and discussed each policy in detail.

**Policy 4-090 Use of Personal Vehicle**

- It was recommended that staff training should elaborate on the topic of smoking (e.g., smoking outside of the vehicle)
- It was also recommended that the policy should clarify out of town travel implies that the travel is outside of the Middlesex-London Health Unit catchment area

**Policy 4-120 Out of Town Travel Expenses**

- Suggestion to ask staff on expense claim whether or not reward points were accumulated in the transaction

Policy 4-140 Tangible Capital Assets

Policy 4-050 Donation Acceptance

- Discussion ensued about the Baby Friendly Initiative (BFI) clause as to whether BFI accreditation states that an organization must include specific wording in policies or if a blanket statement can be used. The following statement already exists in the Health Unit policy:

**“Restrictions attached to the donation are not consistent with the mission, values or programs of the Health Unit.”**

- It was agreed that the entire policy should be reviewed again after Mr. Millson investigates the BFI requirements and the possibility of the Health Unit accepting donations in the form of securities.

Policy 4-060 Grant Applications and Agreements

Policy 4-070 Corporate Sponsorship

Policy 4-055 Gifts and Honorariums

- Discussion ensued about the maximum amount of gifts that can be accepted by Health Unit staff members. It was agreed that the policy should stipulate that the recipient of the gift/honorarium is responsible for disclosing the gift/honorarium to his/her supervisor.

It was moved by Mr. Orser, seconded by Mr. Peer *that Policy 4-055 re Gifts and Honorariums be revised to read as follows: Staff are not permitted to accept token gifts of appreciation of any value, and any gifts become the property of the Middlesex-London Health Unit.*

Carried

It was moved by Mr. Bolton, seconded by Mr. Orser *that the Finance & Facilities Committee recommend that the Board of Health:*

- 1) *Approve the Out of Town Travel Expenses, Tangible Capital Assets, Use of Personal Vehicle, Grant Applications and Agreements, and Corporate Sponsorship policies as appended to Report No. 029-14FFC, and further*
- 2) *Approve the Gifts and Honorariums policy as amended, and*
- 3) *Approve the Donation Acceptance policy after staff investigation and further review by the Finance and Facilities Committee is complete.*

Carried

OTHER BUSINESS

The next FFC meeting will be September 4, 2014 at 9:00 a.m.

Chair Fulton requested that development of a Work Plan for the Finance and Facilities Committee be added to the September agenda

ADJOURNMENT

At 10:10 a.m., it was moved by Mr. Meyer, seconded by Mr. Bolton *that the meeting be adjourned.*

Carried

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TRISH FULTON  
Chair

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CHRISTOPHER MACKIE  
Secretary-Treasurer



TO: Chair and Members of the Finance & Facilities Committee

FROM: Christopher Mackie, Medical Officer of Health

DATE: 2014 September 4

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## SECOND QUARTER FINANCIAL UPDATE

### ***Recommendation***

*It is recommended that the Finance & Facilities Committee receive Report No. 030-14FFC re Second Quarter Financial Update for information.*

### **Key Points**

- The 2014 approved budget includes an anticipated 2% (\$308,024) increase in Mandatory Programs funding from the Ministry of Health and Long-Term Care.
- Overall the Health Unit is expected to achieve a breakeven position by the end of the year.
- Impact of factors such as ONA negotiations and level of provincial funding remain uncertain.

### **Background**

The 2014 operating budget was approved by the Board of Health on February 26<sup>th</sup>, 2014 (Report No. 015-14). The approved operating budget anticipates an additional 2% (\$308,024) increase in the Mandatory Programs funding from the Ministry of Health and Long-Term Care (MOHLTC).

### **Financial Review to June 30th**

The 2014 Budget Variance Summary is attached as [Appendix A](#). The summary provides actual and budgeted expenditures for the first six months and provides management's best estimates (see pages 3-8 for comments) to the end of the operating year.

On August 19<sup>th</sup>, the Senior Leadership Team met to review financial results for the first six months and to discuss year end projections. Overall the Health Unit is expected to meet its financial plans by year end. In other words, programs are expected to achieve a breakeven position. Thus far, managed gapping and other program surpluses across the organization are matching budget projections. These will offset Board approved contributions to reserve funds of \$450,000, and one-time Program Budget Marginal Analysis (PBMA) proposals totaling \$235,163. Table 1 below provides a list of pressures that remain unfunded as yet. If further surplus is identified, these will be funded from the 2014 budget allocation. Otherwise, the Board of Health will be consulted about options for funding these items, or they will be deferred.

**Table 1 – Potential Re-Investments**

Description	Amount
1) CUPE signing bonus	\$ 115,000
2) Agency-wide communications campaign	10,000
3) Clinical review costs	13,000
4) Smoke Free Ontario – prosecution costs	10,000
5) Enhanced access to community data	12,000
6) Production of School Health Walls	4,000
7) Triple P SharePoint modifications	3,000
8) Updating FHS program manuals	9,000
9) Crucial Conversations – master training	5,500
10) AON Hewitt – predictive modeling for wellness initiative	10,000
11) Climate change – final report	5,000
<b>Total Potential Re-Investments</b>	<b>\$ 196,500</b>

### Factors That May Impact Estimates

Two major sources of uncertainty remain which may negatively impact these estimates. First, the MOHLTC has not yet approved its grant allocations for 2014. The 2014 operating budget includes a 2% (\$308,024) increase in the Mandatory Programs grant. It is anticipated that funding will be announced by mid-October. Secondly, the Ontario Nurses Association (ONA) collective bargaining process has not been completed.

### Conclusion

Health Unit staff performed a financial analysis to the end of June and have provided estimates to the end of the year. Based on this analysis it is expected that the Health Unit will complete the year with a break-even position. However, uncertainty remains with the outcome of collective bargaining with ONA and the level of provincial funding the Board will receive for 2014.

This report was prepared by Mr. John Millson, Director of Finance & Operations.



Christopher Mackie, MD, MHSc, CCFP, FRCPC  
Medical Officer of Health

**MIDDLESEX-LONDON HEALTH UNIT  
BUDGET VARIANCE SUMMARY**

As at June 30, 2014

	2014 YTD ACTUAL	2014 YTD BUDGET	VARIANCE (OVER) / UNDER	% VARIANCE	Forecast December	ANNUAL BUDGET	Anticipated Surplus/ (Deficit)	Comment / Explanation
<b>Office of the Medical Officer of Health</b>								
<u>Office of the Medical Officer of Health &amp; Travel Clinic</u>								
<i>Expenditures</i>								
Personnel Costs	\$ 264,111	\$ 239,197	\$ (24,914)	-10.42%	490,638	\$ 500,638	\$ 10,000	Additional costs associated with a medical leave.
Other Program Costs	17,251	19,840	2,589	13.05%	39,680	39,680	-	No anticipated variance.
Revenue	(31,068)	(31,068)	-	0.00%	(58,872)	(58,872)	-	No anticipated variance.
	<u>\$ 250,294</u>	<u>\$ 227,969</u>	<u>\$ (22,325)</u>	<u>-9.79%</u>	<u>\$ 471,446</u>	<u>\$ 481,446</u>	<u>\$ 10,000</u>	
<u>Communications</u>								
<i>Expenditures</i>								
Personnel Costs	\$ 125,590	\$ 137,987	\$ 12,397	8.98%	270,352	\$ 288,452	\$ 18,100	New communications position implemented part way through the operating year + parental leave for the month of September.
Other Program Costs	13,873	13,905	32	0.23%	92,670	92,670	-	No anticipated variance.
Revenue	-	-	-	#DIV/0!	-	-	-	
	<u>\$ 139,463</u>	<u>\$ 151,892</u>	<u>\$ 12,429</u>	<u>8.18%</u>	<u>\$ 363,022</u>	<u>\$ 381,122</u>	<u>\$ 18,100</u>	
<u>Emergency Preparedness</u>								
<i>Expenditures</i>								
Personnel Costs	\$ 72,527	\$ 69,976	\$ (2,551)	-3.65%	146,334	\$ 146,334	-	No anticipated variance.
Other Program Costs	30,794	13,442	(17,352)	-129.09%	40,838	25,838	(15,000)	CISM training sessions costs offset by additional workshop revenue
Revenue	(22,090)	(7,500)	14,590	-194.53%	(30,000)	(15,000)	15,000	Additional CISM training opportunities held in the community.
	<u>\$ 81,231</u>	<u>\$ 75,918</u>	<u>\$ (5,313)</u>	<u>-7.00%</u>	<u>\$ 157,172</u>	<u>\$ 157,172</u>	<u>\$ -</u>	
<b>Total Office of the Medical Officer of Health</b>	<b>\$ 470,988</b>	<b>\$ 455,779</b>	<b>\$ (15,209)</b>	<b>-1.5%</b>	<b>\$ 991,640</b>	<b>\$ 1,019,740</b>	<b>\$ 28,100</b>	
<b>Finance &amp; Operations</b>								
<i>Expenditures</i>								
Personnel Costs	\$ 344,061	\$ 328,403	\$ (15,658)	-4.77%	\$ 678,220	\$ 686,220	\$ 8,000	PBMA dis-investment implemented later than anticipated, offset by resources from 100% programs.
Other Program Costs	4,265	5,750	1,485	25.83%	55,255	116,255	61,000	Space Needs Assessment costs lower than anticipated.
Revenue	(31)	-	31	#DIV/0!	(31)	-	31	
	<u>\$ 348,295</u>	<u>\$ 334,153</u>	<u>\$ (14,142)</u>	<u>-4.23%</u>	<u>\$ 733,444</u>	<u>\$ 802,475</u>	<u>\$ 69,031</u>	
<b>Total Finance &amp; Operations</b>	<b>\$ 348,295</b>	<b>\$ 334,153</b>	<b>\$ (14,142)</b>	<b>-4.23%</b>	<b>\$ 733,444</b>	<b>\$ 802,475</b>	<b>\$ 69,031</b>	
<b>Human Resources &amp; Corporate Strategy</b>								
<u>Human Resources &amp; Labour Relations</u>								
<i>Expenditures</i>								
Personnel Costs	\$ 353,077	\$ 397,625	\$ 44,548	11.20%	\$ 820,457	\$ 865,457	\$ 45,000	Personnel costs lower than budgetted due to vacancies throughout the year in HR coordinator role and student coordinator role.
Other Program Costs	43,865	40,701	(3,164)	-7.77%	\$ 92,575	92,575	-	
Revenue	-	-	-	#DIV/0!	-	-	-	
	<u>\$ 396,942</u>	<u>\$ 438,326</u>	<u>\$ 41,384</u>	<u>9.44%</u>	<u>\$ 913,032</u>	<u>\$ 958,032</u>	<u>\$ 45,000</u>	
<u>Privacy/Occupational Health &amp; Safety</u>								
<i>Expenditures</i>								

**MIDDLESEX-LONDON HEALTH UNIT  
BUDGET VARIANCE SUMMARY**

As at June 30, 2014

	2014 YTD ACTUAL	2014 YTD BUDGET	VARIANCE (OVER) / UNDER	% VARIANCE	Forecast December	ANNUAL BUDGET	Anticipated Surplus/ (Deficit)	Comment / Explanation
Personnel Costs	71,903	\$ 73,334	\$ 1,431	1.95%	156,821	\$ 156,821	-	No variance expected
Other Program Costs	2,719	3,033	314	10.35%	44,368	44,368	-	
Revenue	-	-		#DIV/0!		-	-	
	<b>\$ 74,622</b>	<b>\$ 76,367</b>	<b>\$ 1,745</b>	<b>2.29%</b>	<b>\$ 201,189</b>	<b>\$ 201,189</b>	<b>\$ -</b>	
<u>Strategic Projects</u>								
<i>Expenditures</i>								
Personnel Costs	60,356	\$ 58,958	(1,398)	-2.37%	123,251	\$ 123,251	\$ -	No variance expected
Other Program Costs	4,627	5,367	740	13.79%	10,736	10,736	-	
Revenue	-	-		#DIV/0!		-	-	
	<b>\$ 64,983</b>	<b>\$ 64,325</b>	<b>\$ (658)</b>	<b>-1.02%</b>	<b>\$ 133,987</b>	<b>\$ 133,987</b>	<b>\$ -</b>	
<b>Total Human Resources &amp; Corporate Strategy</b>	<b>\$ 536,547</b>	<b>\$ 579,018</b>	<b>\$ 42,471</b>	<b>3.3%</b>	<b>\$ 1,248,208</b>	<b>\$ 1,293,208</b>	<b>\$ 45,000</b>	
<b>Information Technology Services</b>								
<i>Expenditures</i>								
Personnel Costs	\$ 324,687	\$ 327,783	3,096	0.94%	\$ 683,702	\$ 683,702	\$ -	
Other Program Costs	95,635	176,787	81,152	45.90%	327,338	427,338	100,000	Fewer hardware purchase anticipated for 2014.
Revenue	-	-	-	#DIV/0!	-	-	-	
	<b>\$ 420,322</b>	<b>\$ 504,570</b>	<b>\$ 84,248</b>	<b>16.70%</b>	<b>\$ 1,011,040</b>	<b>\$ 1,111,040</b>	<b>\$ 100,000</b>	
<b>General Expenses &amp; Revenues (rent, utilities and other)</b>								
<i>Expenditures</i>								
Personnel Costs	\$ 63,939	\$ (296,680)	\$ (360,619)	121.55%	\$ 286,386	\$ (593,363)	(879,749)	Managed position gapping experienced throughout the organization and represented in variances in other programs. CUPE signing bonus was distributed centrally through this program. This is expected to be offset by positive variances in other programs.
Other Program Costs	984,552	1,058,061	73,509	6.95%	2,036,216	2,081,216	45,000	Savings realized in renegotiating service contracts (eg. Photocopying, Rogers (data services), and reducing the number of fax lines required.
Contributions to Reserve Funds	225,000	225,000	-	0.00%	450,000	450,000	-	Full contributions are planned by year end.
Revenue	(14,006)	(7,375)	6,631	-89.91%	(34,750)	(29,750)	5,000	Higher than expected bank interest and revenue from 4 practicums from the Masters of Public Health program (Western University).
<b>Total General Expenses &amp; Revenues</b>	<b>\$ 1,259,485</b>	<b>\$ 979,006</b>	<b>\$ (280,479)</b>	<b>-28.65%</b>	<b>\$ 2,737,852</b>	<b>\$ 1,908,103</b>	<b>\$ (829,749)</b>	



TO: Chair and Members of the Finance & Facilities Committee

FROM: Christopher Mackie, Medical Officer of Health

DATE: 2014 September 4

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## **JANITORIAL SERVICES – CONTRACT AWARD**

### ***Recommendation***

*It is recommended that the Finance & Facilities Committee make recommendation to the Board of Health to award the following two year contracts for janitorial services:*

- i) GDI Integrated Facility Services – for leased premises located at 50 King Street and 399 Ridout Street, London Ontario for a total amount of \$241,238.00, and further;*
- ii) Bee Clean Building Maintenance – for leased premises located at the Kenwick Mall, 51 Front Street, Strathroy, Ontario for a total amount of \$25,832.56.*

### **Key Points**

- A tender for janitorial services was issued on July 31<sup>st</sup>, 2014. Part A of the tender included leased property at 50 King Street, and 399 Ridout Street in London, Ontario. Part B included leases property at 51 Front Street in Strathroy, Ontario.
- Contracts associated with the tender process will be two years in duration.
- Appendix A provides a summary of the 4 bids received on August 20, 2014

### **Background**

The Health Unit currently engages two (2) janitorial contractors to provide services at the following leased premises:

- 1) 50 King Street offices - which includes leased meeting room space within the heritage county building at 399 Ridout Street, and
- 2) 51 Front Street, Kenwick Mall in Strathroy, Ontario.

Janitorial services for the leased space at 201 Queens Avenue is managed through Farhi Holdings Corporation.

### **2014 Request for Tender**

On July 31, 2014, the Health Unit issued a Request for Tender for Janitorial Services. Notice of the procurement opportunity was provided directly to nine (9) known service providers and advertised on the Health Unit's website. A site visit was conducted on Wednesday, August 6, 2014 to enable bidders to review and verify the local conditions, facility structure, and address any foreseen difficulties they may encounter during the duration of the contract. The site visit was attended by six (6) potential bidders.



The tender was publically opened on Wednesday, August 20, 2014, and four (4) submissions were received.

Attached as [Appendix A](#) is a summary of the bids received. The recommendations are based on the lowest bid(s) which meets all terms, conditions and specifications as outlined in the tender. The tender pricing are inclusive of all labour, equipment and supplies and excludes HST.

## Conclusion

As a result of the tender process undertaken, it is recommended that two contracts be awarded for janitorial services, each being two (2) years in duration to the following companies:

- 1) GDI Integrated Facility Services – for leased premises located at 50 King Street and 399 Ridout Street, London Ontario for a total amount of \$241,238.00, and further;
- 2) Bee Clean Building Maintenance – for leased premises located at the Kenwick Mall, 51 Front Street, Strathroy, Ontario for a total amount of \$25,832.56.

This report was prepared by Melody Couvillon, Manager of Procurement & Operations.



Christopher Mackie, MD, MHSc, CCFP, FRCPC  
Medical Officer of Health

APPENDIX A

**Summary of Bids  
Tender 14-01: Janitorial Services  
Wednesday, August 20, 2014**

	<b>Bid #1</b>	<b>Bid #2</b>	<b>Bid #3</b>	<b>Bid #4</b>
	Double M & M 786 Little Hill Street London, N5Z 1M9	GDI Integrated Facility Services 931 Leathorne St., Unit E London, N5Z 3M7	Metropolitan Maintenance 163 Stronach Cres. London, N5V 3G5	Bee-Clean Building Mtce. 315 Consortium Crt. London, N6E 2S8
	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>
<b>Part A:<sup>1</sup></b>				
<b>50 King Street</b>				
Year 1	No Bid	\$109,746.00	\$115,836.00	\$162,591.42
Year 2	No Bid	111,072.00	117,576.00	165,843.25
<b>Sub Total</b>		<b>\$220,818.00</b>	<b>\$233,412.00</b>	<b>\$328,434.67</b>
<b>399 Ridout Street Rooms</b>				
Year 1	No Bid	\$ 9,984.00	\$ 9,744.00	\$ 21,300.27
Year 2	No Bid	10,436.00	9,900.00	21,726.28
<b>Sub Total</b>		<b>\$ 20,420.00</b>	<b>\$ 19,644.00</b>	<b>\$ 43,026.55</b>
<b>Total Part A</b>		<b>\$241,238.00</b>	<b>\$253,056.00</b>	<b>\$371,461.22</b>
<b>Part B:</b>				
<b>51 Front Street</b>				
Year 1	\$ 13,176.00	\$ 14,436.00	No Bid	\$ 12,788.40
Year 2	13,416.00	14,736.00	No Bid	\$ 13,044.16
<b>Total Part B</b>	<b>\$ 26,592.00</b>	<b>\$ 29,172.00</b>		<b>\$ 25,832.56</b>

**Notes:**

- 1) Part A combines contracted services for the leased premises/space at 50 King Street and 399 Ridout Street locations due to the proximity of the buildings, as well as the need for shared resources of the staff to complete the work at both sites.



## MIDDLESEX-LONDON HEALTH UNIT

REPORT NO. 032-14FFC

TO: Members of the Finance & Facilities Committee

FROM: Trish Fulton, Chair – Finance & Facilities Committee

DATE: 2014 September 4

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### COMMITTEE TOOLS / CHECKLIST

#### **Recommendation**

*It is recommended that the Finance & Facilities Committee receive Report No. 032-14FFC re Committee Tools /Checklist for information.*

#### **Key Points**

- As part of the June 12, 2014 Finance and Facilities Committee review of the 2013 Middlesex-London Health Unit Financial Statements, the Committee requested the auditors to provide appropriate tools to enhance the oversight of the financial operations of the Health Unit.

#### **Background**

During the review and approval of the 2013 financial statements for the Middlesex-London Health Unit the Committee engaged in a discussion with the Health Unit auditors in regards to appropriate tools available to help organize its oversight of the financial operations of the Health Unit. The process identified by the auditors could potentially increase the Committee's oversight of the financial operations and ensure the Committee meets its mandate as established by the Board of Health.

#### **KPMG Material**

Attached as [Appendix A](#) is a copy of a sample Factual Certificate provided by Mr. Ian Jeffreys, Audit Partner from the auditors. This certificate would provide management's verification that the organization is in compliance with regulations/requirements, that government remittances are up-to-date, and that the Committee is informed of any potential liability from claims against the Health Unit.

Mr. Jeffreys also passed along the following sample statements that could be added to the sample certificate if appropriate:

1. "We believe that there is minimal risk that the financial statements have been materially misstated as a result of fraudulent behaviour."
2. "There have been no changes in accounting policies or principles used during the year (or comment on any changes that have been made)."
3. "All undisclosed contingent liabilities or gains have been reviewed with legal counsel and the external auditors to ensure appropriate disclosure within the financial statements."
4. "All returns of financial information (have management define what these are – ie. CRA, MOHLTC, MCYS, etc.) have been filed as required and within the appropriate deadlines."

In addition, Mr. Jeffreys provided a link to a webinar (<http://vimeo.com/92077342>) titled “10 To Do’s for Audit Committees of Not-for-Profit Organizations.” While the Finance and Facilities Committee is not strictly an audit committee, it does recommend the audit findings to the Board, and the material is relevant to the Committee’s mandate provided by the Board.

### **Conclusion**

Upon request by the Finance & Facilities Committee, the Health Unit auditor, KPMG has provided some tools for the Committee’s consideration to be used for increasing the Committee’s oversight of the financial affairs of the Health Unit.

Trish Fulton, Chair  
Finance & Facilities Committee

**Company A**  
**FACTUAL CERTIFICATE**

**To: Board of Directors  
Company A**

The undersigned hereby certify that, to the best of their knowledge, information and belief after due inquiry, as at May 31, 2014:

1. The COMPANY A is in compliance, as required by law, with all statutes and regulations relating to the withholding and/or payment of governmental remittances, including, without limiting the generality of the foregoing, the following:
  - All payroll deductions at source, including Unemployment Insurance, Canada Pension Plan and Income Tax;
  - Ontario Employer Health Tax;
 And, they believe that all necessary policies and procedures are in place to ensure that all future payments of such amounts will be made in a timely manner.
2. The COMPANY A does not collect, and therefore does not need to remit:
  - Federal Harmonized Sales Tax (HST).
3. The COMPANY A has remitted to the Group RRSP carrier and to the Healthcare of Ontario Pension Plan (HOOPP) all funds deducted from employees along with all employer contributions for these purposes.
4. The COMPANY A is in compliance with all applicable Health and Safety legislation and all applicable Pay Equity legislation.
5. The COMPANY A is in compliance with the requirements of the Corporations Information Act and has updated its corporate public record, November 18, 2013.
6. The COMPANY A is in compliance with the requirements of the Charities Act, and date of last filing is September 9, 2013.
7. The COMPANY A has been served with a statement of claim from a former employee. A statement of intent to defend was filed November 6, 2013. There is additional potential litigation from another employee, but no statement of claim has been issued.
8. The COMPANY A is providing the prescribed standard of service in the performance of its functions and following the prescribed procedures and practices in accordance with our funding agreements, the regulated Health Professionals Act and the Regulations there under and as reported to the Board of Directors of the COMPANY A through the following reports:
  - Financial Data Review
  - Monthly Program Update

**Comment [ij1]:** s/b OMERS in your case

**Comment [ij2]:** Likely not relevant

**Comment [ij3]:** This is just good information to have – details will change but content is good information for the Committee to stay abreast of.

Dated at London, Ontario this 10th day of June, 2014

\_\_\_\_\_  
CEO  
Executive Director

\_\_\_\_\_  
CFO  
Finance Manager



TO: Chair and Members of the Finance and Facilities Committee

FROM: Christopher Mackie, Medical Officer of Health

DATE: 2014 September 4

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## PROPOSED CRITERIA FOR THE 2015 BUDGET PROCESS

### **Recommendation**

*It is recommended that the Finance and Facilities Committee endorse the revised weightings of the PBMA Criteria as proposed in this report.*

### **Key Points**

- MLHU is preparing for its second year of the PBMA criteria-based budgeting process.
- The original criteria and weightings were developed by the Board of Health and Senior Leadership Team in 2013 for the 2014 budget.
- Minor refinements to the criteria and updated weights are being recommended based on a review by the Senior Leadership Team, staff consultations and feedback from the Non-Union Management team and a working group of the Strategic Planning Advisory Committee.
- The Board of Health will have the opportunity to fully discuss and approve all proposals and budgetary decisions that are made through the PBMA process.

### **Background**

Program-Based Marginal Analysis (PBMA) is a criteria-based budgeting process that facilitates reallocation of resources based on maximizing service impact. This is done by transparently applying pre-defined criteria to prioritize where proposed funding disinvestments and investments are made. Finance and Facilities Committee members will recall recommending MLHU use Program-Based Marginal Analysis (PBMA) as part of the 2014 budget development process (see [Report No. 094-13](#)).

A key stage in preparation for using PBMA is identifying and weighting the process criteria (see [Report No. 117-13](#) for the report on this stage from last year).

### **Proposed Criteria & Weightings**

The next step in the PBMA process is to confirm the refined criteria and updated weightings. The refined criteria and updated weights are based on the 2014 PBMA process and reflect input from the Senior Leadership Team, Managers and the Strategic Plan Advisory Committee. (see [Appendix A](#))

Feedback was received regarding the clarity of language surrounding the following criteria: (8) Community Capacity, (9) Collaboration / Partnerships, and (11) Organizational Risks / Benefits – Implementation. During review, the Senior Leadership Team updated the criteria descriptions to reflect these comments.

Upon review of the weighting, it was also determined that Directors and Managers had experienced double weighting, a scenario where certain values factored into two criteria and were weighted twice. A particular example of this was with (1) Legislative Requirement and (10) Organization Risk / Benefits – Reputation / Litigation. In this example, changes that would have a major impact on ability to meet legislative requirements would also have a major risk to reputation / of litigation. In order to rectify this scenario, it is proposed that (1) Legislative Requirements and (10) Organization Risk / Benefits – Reputation / Litigation have a reduced weighting.

To counterbalance the reduced weighting for the above criteria, it is also proposed that values identified during the strategic plan staff consultations, ([Appendix B](#)) be reflected with an increased weighting for (9) Collaboration and (12) Organization Risk / Benefits – Culture.

The total weight of all the criteria must add up to 100%

<u>Criteria</u>	<u>Weight</u>	<u>Change</u>
1. Legislative Requirements	14%	↓1%
2. Other Requirements – Alignment	6%	
3. Health Need – Burden of Illness	7%	
4. Health Need – SDOH	8%	
5. Impact – Burden of Illness	14%	
6. Impact – SDOH	14%	
7. Impact – Customer Service	11%	
8. Community Capacity	4%	
9. Collaboration / Partnership	7%	↑1%
10. Organizational Risks / Benefits – reputation / litigation	7%	↓1%
11. Organizational Risks / Benefits – implementation	3%	
12. Organizational Risks / Benefits – culture	5%	↑1%
Total	100%	

### Next Steps

The criteria and weightings will be applied to developing proposals for additional resource investment and disinvestment within the Health Unit. Each resource investment/disinvestment proposal is rated against these criteria and given a score that reflects the extent to which it maximizes value of those resources to the community. The areas for potential investment/disinvestment will be presented to the Board at a future meeting, and approved proposals will be incorporated into the 2015 budget for Board of Health approval.

This report was prepared by Mr. Jordan Banninga, Manager of Strategic Projects.



Christopher Mackie, MD, MHSc  
Medical Officer of Health

# PBMA Criteria 2014

For 2015 Budget

Criteria	Weight	Change
Legislative Requirement	14	-1
Other Requirement – Alignment	6	
Health Need – Burden of Illness	7	
Health Need – SDOH	8	
Impact – Burden of Illness	14	
Impact – SDOH	14	
Impact – Customer Service	11	
Community Capacity	4	
Collaboration / Partnership	7	+1
Organizational Risks / Benefits – reputation/litigation	7	-1
Organizational Risks / Benefits – implementation	3	
Organizational Risks / Benefits – culture	5	+1
<b>TOTAL</b>	<b>100</b>	

## Legislative Requirement

Criteria	Weight	Ratings
Assess the impact of the proposed change on the ability of the program to meet the legislative requirements for this program / activity (if any)	14	DISINVESTMENT - Major negative impact on ability to meet the legislative requirements (-3.00) DISINVESTMENT - Moderate negative impact on ability to meet the legislative requirements (-2.00) DISINVESTMENT - Minor negative impact on ability to meet the legislative requirements (-1.00) BOTH - No impact on ability to meet the legislative requirements (0.00) INVESTMENT - Minor positive impact on ability to meet the legislative requirements (1.00) INVESTMENT - Moderate positive impact on ability to meet the legislative requirements (2.00) INVESTMENT - Major positive impact on ability to meet the legislative requirements (3.00)
<ul style="list-style-type: none"> <li>In the rationale section, indicate whether this program / activity is specifically mandated under: (a) the Health Protection and Promotion Act via the OPHS, (b) other legislation, or (c) not mandated under legislation. Provide a hyper-link(s) (website address) where possible.</li> <li>If mandated under the OPHS, indicate which standard/protocol mandates the requirement/activity and quote the specific requirement for this program / activity.</li> <li>Indicate if there is an accountability agreement indicator associated with this program and if so, what the indicator is.</li> <li>If mandated by other legislation, provide a hyper-link to the requirements under the legislation.</li> </ul>		



## Other Requirement

Criteria	Weight	Ratings
Assess the alignment of the proposed change with MLHU's Strategic Plan or other guidance documents	6	DISINVESTMENT - Considerable dis-alignment with MLHU's Strategic Plan or other documents (-3.00) DISINVESTMENT - Some dis-alignment with MLHU's Strategic Plan or other documents (-2.00) DISINVESTMENT - Little dis-alignment with MLHU's Strategic Plan or other documents (-1.00) BOTH - No alignment with MLHU's Strategic Plan or other documents (0.00) INVESTMENT - Little alignment with MLHU's Strategic Plan or other documents (1.00) INVESTMENT - Some alignment with MLHU's Strategic Plan or other documents (2.00) INVESTMENT - Considerable alignment with MLHU's Strategic Plan or other documents (3.00)
<ul style="list-style-type: none"> <li>Consider how this proposed change aligns with the Health Unit's strategic plan and other strategic documents such as the Ontario Public Health Sector Strategic Plan, Chief Medical Officer of Health reports, etc.</li> </ul>		

## Health Need

Criteria	Weight	Ratings
Assess the need for this program / activity in terms of the burden of illness it is intended to prevent and/or the risk factor it is intended to reduce	7	DISINVESTMENT - Major health need (high prevalence & high severity) (-3.00) DISINVESTMENT - Moderate health need (either high prevalence or high severity) (-2.00) DISINVESTMENT - Minor health need (low prevalence & low severity) (-1.00) BOTH - No health need (0.00) INVESTMENT - Minor health need (low prevalence & low severity) (1.00) INVESTMENT - Moderate health need (either high prevalence or high severity) (2.00) INVESTMENT - Major health need (high prevalence & high severity) (3.00)
<ul style="list-style-type: none"> <li>Using local statistics if possible, consider one or more of the following related to the burden of illness or risk factor being addressed by the program / activity: (a) potential years of life lost, (b) mortality rate, (c) hospitalization rate, (d) rate of illness or rate of risk factor in our community compared to other communities or the province as a whole</li> </ul>		

## Health Need

Criteria	Weight	Ratings
Assess the need for this program/activity in terms of the social determinant of health (SDOH) it is intended to address and/or health inequities	8	DISINVESTMENT - Major SDOH or health inequity addressed by this program/activity (-3.00) DISINVESTMENT - Moderate SDOH or health inequity addressed by this program/activity (-2.00) DISINVESTMENT - Minor SDOH or health inequity addressed by this program/activity (-1.00) BOTH - No SDOH or health inequity addressed by this program/activity (0.00) INVESTMENT - Minor SDOH or health inequity addressed by this program/activity (1.00) INVESTMENT - Moderate SDOH or health inequity addressed by this program/activity (2.00) INVESTMENT - Major SDOH or health inequity addressed by this program/activity (3.00)
<ul style="list-style-type: none"> <li>Using local statistics if possible, consider how the issue being address by this program / activity affects the social determinants of health (SDOH) and/or health inequities</li> </ul>		

## Impact

Criteria	Weight	Ratings
Assess the expected impact of the proposed change to the program/activity on the burden of illness it is intended to prevent and/or the risk factor it is intended to reduce	14	DISINVESTMENT - Major increase in illness/risk factors (-3.00) DISINVESTMENT - Moderate increase in illness/risk factors (-2.00) DISINVESTMENT - Minor increase in illness/risk factors (-1.00) BOTH - No reduction/prevention of illness/risk factors (0.00) INVESTMENT - Minor reduction/prevention of illness/risk factors (1.00) INVESTMENT - Moderate reduction/prevention of illness/risk factors (2.00) INVESTMENT - Major reduction/prevention of illness/risk factors (3.00)
<ul style="list-style-type: none"> <li>Consider how the proposed change is expected to impact on the health needs (outlined above) or other indicators, such as quality adjusted life years, when compared to current service. If these are unavailable, impact on shorter term outcomes of the program / activity can be considered (e.g., impact on knowledge, skills, attitudes etc.)</li> <li>Sources of the information above can be published literature, evaluation reports, health status reports, surveillance data etc.</li> </ul>		

## Impact

Criteria	Weight	Ratings
Assess the expected impact of the proposed change to the program / activity on the SDOH and/or health inequities	14	DISINVESTMENT - Major increase in health inequities / negative effect on a SDOH (-3.00) DISINVESTMENT - Moderate increase in health inequities / negative effect on a SDOH (-2.00) DISINVESTMENT - Minor increase in health inequities / negative effect on a SDOH (-1.00) BOTH - No impact on health inequities / effect on a SDOH (0.00) INVESTMENT - Minor reduction of health inequities / positive effect on a SDOH (1.00) INVESTMENT - Moderate reduction of health inequities / positive effect on a SDOH (2.00) INVESTMENT - Major reduction of health inequities / positive effect on a SDOH (3.00)
<ul style="list-style-type: none"> <li>Using local statistics if possible, consider how the issue being address by this program / activity affects the social determinants of health and/or health inequities</li> </ul>		

## Impact

Criteria	Weight	Ratings
Assess the expected impact of the proposed change to the program / activity on client experience	11	DISINVESTMENT - Major decline in client experience (-3.00) DISINVESTMENT - Moderate decline in client experience (-2.00) DISINVESTMENT - Minor decline in client experience (-1.00) BOTH - No impact on on client experience (0.00) INVESTMENT - Minor improvement to client experience (1.00) INVESTMENT - Moderate improvement to client experience (2.00) INVESTMENT - Major improvement to client experience (3.00)
<ul style="list-style-type: none"> <li>Consider how the change will impact the client experience which includes: (a) the extent to which the service respects client and family needs and values, (b) client safety, (c) cultural appropriateness, and (d) how the client will perceive the experience with regard to communication, staff professionalism, and being client focused.</li> </ul>		

## Community Capacity

Criteria	Weight	Ratings
Is there duplication of a program / activity in the community? Assess if others in the community are doing some or all of this program / activity or if it is unique to the Health Unit.	4	DISINVESTMENT - No capacity in the community (-3.00) DISINVESTMENT - Limited capacity in the community (-2.00) DISINVESTMENT - Some capacity in the community (-1.00) BOTH - Considerable capacity in the community (0.00) INVESTMENT - Some capacity in the community (1.00) INVESTMENT - Limited capacity in the community (2.00) INVESTMENT - No capacity in the community (3.00)
<ul style="list-style-type: none"> <li>Is there duplication of a program / activity in the community?</li> <li>Consider if there are others in the community who are doing all or part of this program / activity. Specifically, are others likely to fill in the gap in cases of disinvestment.</li> <li>If proposing possible discontinuation of the program / activity, if appropriate, use the rationale section to indicate those in the community who could take on this role.</li> </ul>		

## Collaboration / Partnership

Criteria	Weight	Ratings
How does the proposed change affect collaboration/partnerships that contribute to meeting the Health Unit's goals outside of impact?	7	DISINVESTMENT - Major negative impact on collaboration/partnerships (-3.00) DISINVESTMENT - Moderate negative impact on collaboration/partnerships (-2.00) DISINVESTMENT - Minor negative impact on collaboration/partnerships (-1.00) BOTH - No impact on collaboration/partnerships (0.00) INVESTMENT - Minor improvement to collaboration/partnerships (1.00) INVESTMENT - Moderate improvement to collaboration/partnerships (2.00) INVESTMENT - Major improvement to collaboration/partnerships (3.00)
<ul style="list-style-type: none"> <li>Consider the community partners involved in this program / activity and how being involved in this collaboration / partnership supports the Health Unit in achieving its goal and building goodwill in the community, as well as how the proposed change will affect this collaboration/partnership.</li> </ul>		

## Organizational Risks / Benefits

Criteria	Weight	Ratings
Assess the risks/benefits to the Health Unit of implementing the proposed change. Specifically consider organizational reputation and risk of litigation	7	DISINVESTMENT - Major risk to reputation / of litigation (-3.00) DISINVESTMENT - Moderate risk to reputation / of litigation (-2.00) DISINVESTMENT - Minor risk to reputation / of litigation (-1.00) BOTH - No risk/benefit to reputation / of litigation (0.00) INVESTMENT - Minor benefit to reputation / decreased risk of litigation (1.00) INVESTMENT - Moderate benefit to reputation / decreased risk of litigation (2.00) INVESTMENT - Major benefit to reputation / decreased risk of litigation (3.00)
<ul style="list-style-type: none"> <li>Consider how this change will impact the reputation of the Health Unit and/or if this change puts the Health Unit at risk for litigation.</li> </ul>		

## Organizational Risks / Benefits

Criteria	Weight	Ratings
ORGANIZATIONAL RISKS / BENEFITS: Assess the risks/benefits to the Health Unit of implementing the proposed change. Specifically consider implementation challenges (incl. ease of sustainment and impact on other frontline/support services)	3	DISINVESTMENT - Major implementation challenges (-3.00) DISINVESTMENT - Moderate implementation challenges (-2.00) DISINVESTMENT - Minimal implementation challenges (-1.00) DISINVESTMENT - No implementation challenges / INVESTMENT - Major implementation challenges (0.00) INVESTMENT - Minimal implementation challenges (1.00) INVESTMENT - Moderate implementation challenges (2.00) INVESTMENT - No implementation challenges (3.00)
<ul style="list-style-type: none"> <li>Consider the following as possible implementation challenges in addressing this criteria: (a) how easy or difficult it will be to implement this change in the short-term? (b) how easy or difficult will the change be to sustain over the long-term? (c) how much impact will the change have on front line staff and/or support services?</li> </ul>		

## Organizational Risks / Benefits

Criteria	Weight	Ratings
ORGANIZATIONAL RISKS / BENEFITS: Assess the risks/benefits to the Health Unit of implementing the proposed change. Specifically consider the impact on workplace culture (e.g., morale, the ability to be innovative, internal collaboration)	5	DISINVESTMENT - Major risk to workplace culture (-3.00) DISINVESTMENT - Moderate risk to workplace culture (-2.00) DISINVESTMENT - Minor risk to workplace culture (-1.00) BOTH - No risk/benefit to workplace culture (0.00) INVESTMENT - Minor benefit to workplace culture (1.00) INVESTMENT - Moderate benefit to workplace culture (2.00) INVESTMENT - Major benefit to workplace culture (3.00)
<ul style="list-style-type: none"> <li>Consider the impact of the change on factors such on workplace morale, personal and professional growth opportunities, teamwork, the Health Unit's ability to be innovative, etc.</li> </ul>		

## Proposed Values Tree

<b>Integrity</b>	<b>Empowerment</b>
<ul style="list-style-type: none"><li>• Honesty</li><li>• Trust</li><li>• Respect</li><li>• Loyalty</li><li>• Compassion</li></ul>	<ul style="list-style-type: none"><li>• Stability</li><li>• Courage</li><li>• Resilience</li><li>• Self-Respect</li></ul>
<b>Collaboration</b>	<b>Striving For Excellence</b>
<ul style="list-style-type: none"><li>• Relationships</li><li>• Interdependence</li><li>• Contribution</li><li>• Teamwork</li></ul>	<ul style="list-style-type: none"><li>• Accomplishment</li><li>• Professionalism</li><li>• Accountability</li><li>• Innovation</li><li>• Work-Life Balance</li></ul>



TO: Chair and Members of the Finance & Facilities Committee

FROM: Christopher Mackie, Medical Officer of Health

DATE: 2014 September 4

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## MIDDLESEX-LONDON HEALTH UNIT – MARCH 31<sup>ST</sup> DRAFT FINANCIAL STATEMENTS

### **Recommendation**

*It is recommended that the Finance & Facilities Committee recommend that the Board of Health approve the audited Consolidated Financial Statements for the Middlesex-London Health Unit, March 31<sup>st</sup>, 2014 as appended to Report No. 034-14FFC*

### **Key Points**

- Attached as Appendix A are the draft Consolidated Financial Statements for the Middlesex-London Health Unit relating to the programs with an operating year from April 1<sup>st</sup>, 2013 to March 31<sup>st</sup>, 2014.

### **Background**

A requirement of the Board of Health is to provide audited financial reports to various funding agencies for programs that are funded from April 1<sup>st</sup> – March 31<sup>st</sup> each year. The purpose of this audited report is to provide the agencies with assurance that the funds were expended for the intended purpose. The agencies use this information for confirmation and as a part of their settlement process.

The following 100% funded programs are included in the audited consolidated financial statements attached as [Appendix A](#):

#### Ministry of Children & Youth Services:

- Blind-Low Vision
- Preschool Speech and Language (tykeTALK)
- Infant Hearing Screening

#### Public Health Ontario:

- Shared Library Services

#### Ministry of Health & Long-Term Care:

- Healthy Communities Partnership Fund
- Bed Bug Initiative
- Panorama Implementation Project
- Smoke Free Ontario – Workplace Demonstration Project

#### Government of Canada:

- Smart Start for Babies Programs

The above programs represent approximately \$3.4 million of the Health Unit's total operating budget of \$33.4 million.

These programs are also reported in the main audited financial statements of the Middlesex-London Health Unit which was approved by the Board of Health this past June, however this report included program revenues and expenditures of these programs during the period of January 1<sup>st</sup> 2013 to December 31<sup>st</sup>, 2013 which does not coincide with the reporting requirements of the funding agencies. Therefore, a separate audited statement is required.

## Financial Review

The consolidated balance sheet can be found on page 2. Its purpose to provide the current value of assets (cash and prepaid expenses) which are balanced with current liabilities (deferred revenue which is bring brought forward into the next operating year and accumulated amount that must be repaid to the funding agencies).

The consolidated statement of operation can be found on page 3. Its purpose is to provide information regarding how programs are funded and how these revenues are used in fulfilling the requirements of the programs. The following are key points that can be taken from this statement:

- 1) Revenue – the majority of the revenue (99%) is comprised of grants from the funding agencies (Province of Ontario, Government of Canada, and Public Health Ontario).
- 2) Expenditures – the majority of program costs, \$2,801,974 (86.5%) relate to personnel costs. Program resources and public awareness account for \$196,875 (6.1%), and the remaining expenses (travel, office supplies, equipment, telephone, and rent) account for \$239,850 (7.4%).

Combined the programs completed the operating year with a surplus of \$96,518 which primarily was generated from the Smart Start for Babies, Health Communities Partnership Fund, and Shared Library Services programs.

A breakdown by program can be found on pages 8 and 9 of Appendix A.

This report was prepared by Mr. John Millson, Director of Finance & Operations.



Christopher Mackie, MD, MHSc, CCFP, FRCPC  
Medical Officer of Health

**DRAFT** Consolidated Financial Statements of

**MIDDLESEX-LONDON HEALTH UNIT  
MARCH 31ST PROGRAMS**

Year ended March 31, 2014



# INDEPENDENT AUDITORS' REPORT

To the Chair and Members, Middlesex-London Board of Health

We have audited the accompanying consolidated financial statements of Middlesex-London Health Unit March 31st Programs, which comprise the consolidated balance sheet as at March 31, 2014, the consolidated statement of operations and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

## *Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

## *Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Middlesex-London Health Unit March 31st Programs as at March 31, 2014, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

September 18, 2014

London, Canada

# MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS

Consolidated Balance Sheet

## DRAFT

March 31, 2014, with comparative information for 2013

	2014	2013
<b>Assets</b>		
Current assets:		
Prepaid expenses	\$ 18,583	\$ 18,556
Due from Middlesex-London Health Unit	225,578	289,018
	<b>\$ 244,161</b>	<b>\$ 307,574</b>

## Liabilities

Current liabilities:		
Due to funding agencies (note 3)	\$ 227,920	\$ 178,551
Deferred revenue	16,241	129,023
	<b>\$ 244,161</b>	<b>\$ 307,574</b>

The accompanying notes are an integral part of these consolidated financial statements.

On behalf of the Middlesex-London Health Unit:

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Mr. Marcel Meyer, Chair  
Board of Health

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Dr. Christopher Mackie, MD, MHSC, CCFP, FRCPC  
Chief Executive Officer and Medical Officer of Health

# MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS

Consolidated Statement of Operations

## DRAFT

Year ended March 31, 2014, with comparative information for 2013

	2014 Budget	2014 Actual	2013 Actual
<b>Revenue:</b>			
Programs revenue, funding agencies (note 4)	\$ 3,310,875	\$ 3,298,440	\$ 3,220,519
Interest income	-	1,377	1,225
Other income	35,400	35,400	67,846
	<u>3,346,275</u>	<u>3,335,217</u>	<u>3,289,590</u>
<b>Expenditures:</b>			
<b>Personnel costs:</b>			
Salaries and wages	637,040	636,520	525,743
Contract services	1,743,168	1,711,999	1,760,490
Allocated benefits	475,084	453,455	436,430
	<u>2,855,292</u>	<u>2,801,974</u>	<u>2,722,663</u>
<b>Operating costs:</b>			
Office and supplies	12,294	12,677	13,132
Office equipment, computers	36,701	38,022	7,726
Professional development	7,787	3,304	2,944
Travel	64,124	58,120	38,596
Public awareness	48,334	43,988	11,071
Program resources	185,341	152,887	155,251
Audit	6,563	6,406	5,816
Rent	46,890	48,110	43,653
Board fees and expenses	768	111	308
Telephone	15,074	14,641	13,879
Equipment	62,107	58,459	133,677
Equipment maintenance	5,000	-	1,018
	<u>490,983</u>	<u>436,725</u>	<u>427,071</u>
Net surplus (note 2)	-	96,518	139,856
Due to funding agencies, beginning of year (note 2)	-	178,551	114,139
Repayments during the year	-	(47,149)	(75,444)
Due to funding agencies, end of year (note 2)	\$ -	\$ 227,920	\$ 178,551

The accompanying notes are an integral part of these consolidated financial statements.

# MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS

Consolidated Statement of Cash Flows

## DRAFT

Year ended March 31, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operating activities:		
Net surplus	\$ 96,518	\$ 139,856
Changes in non-cash operating working capital:		
Prepaid expenses	(27)	(18,556)
Deferred revenue	(112,782)	63,495
	(16,291)	184,795
Financing activities:		
Due from Middlesex-London Health Unit (note 3)	63,440	(109,351)
Repayments to funding agencies	(47,149)	(75,444)
	16,291	(184,795)
Change in cash, being cash, end of year	\$ -	\$ -

The accompanying notes are an integral part of these consolidated financial statements.

# MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS

## DRAFT Notes to Consolidated Financial Statements

Year ended March 31, 2014

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The Middlesex-London Health Unit March 31st Programs (the "Programs") are 100% funded by the Province of Ontario, the Government of Canada, and Public Health Ontario and is delivered by Public Health Units in partnership with local and social service agencies.

### 1. Significant accounting policies:

#### (a) Basis of accounting:

Revenue and expenditures are reported using the accrual basis of accounting with the exception of employees' sick leave and vacation benefits which are charged against operations in the year in which they are paid.

Government transfers are recognized in the consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met and reasonable estimates of the amounts can be made. Government transfers not received at year end are recorded as grants receivable due from the related funding organization in the consolidated balance sheet.

#### (b) Capital assets:

The historical cost and accumulated amortization of capital assets are not recorded in the consolidated financial statements. Capital asset additions and the related grant income are reflected in the consolidated statement of operations as incurred and earned respectively.

#### (c) Deferred revenue:

Funds received for expenses of future periods are deferred and recognized as income when the costs for which the revenue is received are incurred.

#### (d) Use of estimates:

The preparation of these consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates.

# MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS

## DRAFT Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2014

### 1. Significant accounting policies (continued):

#### (e) Government transfers:

The Middlesex-London Health Unit March 31st Programs has implemented Public Sector Accounting Board ("PSAB") Section 3410 – Government Transfers as of April 1, 2013. The standard discusses what the criteria are for a government transfer, recognition of the transferring and recipient governments, eligibility criteria/stipulations within the transfer, and presentation and disclosure information related to the government transfer. In accordance with the transitional guidance included within the standard, this change has been applied prospectively. There were no changes to the consolidated financial statements as a result of the implementation of this standard.

### 2. Surplus repayments:

The Programs funding agreements with funding agencies (the "Agencies"), provide for repayment of any Programs surpluses to the Agencies. Programs deficits are the responsibility of the Programs and must be funded through efficiencies in future years. As such, surpluses net of any deficits from prior years are recorded on the consolidated balance sheet as accounts payable to the Agencies.

### 3. Due to funding agencies:

Due to funding agencies consists of the following:

	2014	2013
Ministry of Children and Youth Services:		
Blind-low vision	\$ 88	\$ 181
Preschool speech and language	6,765	1,290
Infant hearing	328	19,409
Library shared services	21,383	-
	<u>28,564</u>	<u>20,880</u>
Ministry of Health and Long-Term Care:		
Healthy communities	38,957	24,711
Bed bugs	14,745	14,745
Panorama project	116,430	116,430
	<u>170,132</u>	<u>155,886</u>
Government of Canada:		
Smart start for babies	29,224	1,785
	<u>\$ 227,920</u>	<u>\$ 178,551</u>

**MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS**  
**DRAFT** Notes to Consolidated Financial Statements (continued)

Year ended March 31, 2014

**4. Program revenue, funding agencies:**

Program revenue, funding agencies consists of the following:

	2014	2013
Ministry of Children and Youth Services:		
Blind-low vision	\$ 158,702	\$ 170,852
Preschool speech and language	1,487,315	1,492,315
Infant hearing	888,494	958,736
	<u>2,534,511</u>	<u>2,621,903</u>
Ministry of Health and Long-Term Care:		
Healthy communities	118,770	50,000
Panorama project	230,332	289,381
Smoke Free Ontario (SFO) - workplace demonstration	83,900	16,015
	<u>433,002</u>	<u>355,396</u>
Public Health Ontario:		
Library shared services	168,497	100,790
Government of Canada:		
Smart start for babies	162,430	142,430
	<u>\$ 3,298,440</u>	<u>\$ 3,220,519</u>

# MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS

## DRAFT Schedule - Consolidated Balance Sheet

Year ended March 31, 2014

	Blind-low vision	Preschool speech and language	Infant hearing	Smart start for babies	Healthy communities	Bed bugs	Panorama project	Shared library services	SFO workplace demonstration	Total
<b>Balance Sheet:</b>										
<b>Assets:</b>										
Receivable from Middlesex- London Health Unit	\$ 88	\$ 10,571	\$ 328	\$ 10,641	\$ 38,957	\$ 14,745	\$ 116,430	\$ 33,818	\$ -	\$ 225,578
Prepaid expenses	-	-	-	18,583	-	-	-	-	-	18,583
<b>Total assets</b>	<b>\$ 88</b>	<b>\$ 10,571</b>	<b>\$ 328</b>	<b>\$ 29,224</b>	<b>\$ 38,957</b>	<b>\$ 14,745</b>	<b>\$ 116,430</b>	<b>\$ 33,818</b>	<b>\$ -</b>	<b>\$ 244,161</b>
<b>Liabilities:</b>										
Due to funding agencies	\$ 88	\$ 6,765	\$ 328	\$ 29,224	\$ 38,957	\$ 14,745	\$ 116,430	\$ 21,383	\$ -	\$ 227,920
Deferred revenue	-	3,806	-	-	-	-	-	12,435	-	16,241
<b>Total liabilities</b>	<b>\$ 88</b>	<b>\$ 10,571</b>	<b>\$ 328</b>	<b>\$ 29,224</b>	<b>\$ 38,957</b>	<b>\$ 14,745</b>	<b>\$ 116,430</b>	<b>\$ 33,818</b>	<b>\$ -</b>	<b>\$ 244,161</b>



# MIDDLESEX-LONDON HEALTH UNIT MARCH 31ST PROGRAMS

## DRAFT Schedule - Consolidated Statement of Operations

Year ended March 31, 2014

	Blind-low vision	Preschool speech and language	Infant hearing	Smart start for babies	Healthy communities	Bed bugs	Panorama project	Shared library services	SFO workplace demonstration	Total
<b>Revenues:</b>										
Program revenue, funding agencies	\$ 158,702	\$ 1,487,315	\$ 888,494	\$ 162,430	\$ 118,770	\$ -	\$ 230,332	\$ 168,497	\$ 83,900	\$ 3,298,440
Interest income	87	319	328	167	-	-	-	304	172	1,377
Other income	-	35,400	-	-	-	-	-	-	-	35,400
	158,789	1,523,034	888,822	162,597	118,770	-	230,332	168,801	84,072	3,335,217
<b>Expenditures:</b>										
<b>Personnel costs:</b>										
Salaries and wages	12,740	145,788	147,806	51,798	-	-	152,602	79,717	46,069	636,520
Contract services	101,216	1,013,803	541,945	19,356	29,394	-	-	-	6,285	1,711,999
Allocated benefits	31,450	274,662	101,976	5,813	-	-	25,269	14,285	-	453,455
Total salaries, wages and benefits	145,406	1,434,253	791,727	76,967	29,394	-	177,871	94,002	52,354	2,801,974
<b>Services and supplies:</b>										
Office and supplies	-	3,787	6,411	949	1,314	-	4	93	230	12,788
Professional development	-	45	-	138	1,940	-	613	568	-	3,304
Travel	12,289	10,929	7,230	127	4,895	-	14,290	1,977	6,383	58,120
Public awareness and promotion	-	2,290	-	-	32,138	-	-	-	9,560	43,988
Program resources and supplies	-	9,977	22,263	53,181	8,574	-	-	43,856	15,036	152,887
Audit	1,006	1,100	1,100	1,000	-	-	1,100	1,100	-	6,406
Rent, Strathroy	-	43,071	3,663	1,376	-	-	-	-	-	48,110
Telephone	-	10,818	2,713	157	-	-	433	11	509	14,641
Equipment	-	-	53,386	1,263	-	-	36,021	5,811	-	96,481
Total services and supplies	13,295	82,017	96,766	58,191	48,861	-	52,461	53,416	31,718	436,725
Total expenditures	158,701	1,516,270	888,493	135,158	78,255	-	230,332	147,418	84,072	3,238,699
Net surplus (note 2)	88	6,764	329	27,439	40,515	-	-	21,383	-	96,518
Due to funding agencies, beginning of year (note 3)	181	1,290	19,409	1,785	24,711	14,745	116,430	-	-	178,551
Repayments, during the year	(181)	(1,289)	(19,410)	-	(26,269)	-	-	-	-	(47,149)
Due to funding agencies, end of year (note 3)	\$ 88	\$ 6,765	\$ 328	\$ 29,224	\$ 38,957	\$ 14,745	\$ 116,430	\$ 21,383	\$ -	\$ 227,920



TO: Chair and Members of the Finance & Facilities Committee

FROM: Christopher Mackie, Medical Officer of Health

DATE: 2014 September 4

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## 2013 MOHLTC RECONCILIATION REPORT

### **Recommendation**

*It is recommended that the Finance & Facilities Committee make recommendation to the Board of Health to approve the 2013 Ministry of Health & Long-Term Care Reconciliation Report as appended to Report No. 035-14FFC.*

### **Key Points**

- The 2013 Financial Statements were approved by the Board of Health on June 19<sup>th</sup>, 2014.
- To satisfy the reporting requirements of the Ministry of Health & Long-Term Care, a separate audited Schedule of Revenues & Expenditures (Appendix A), and a signed 2013 Reconciliation Report (Appendix B) must be submitted to the Ministry by September 19<sup>th</sup>, 2014

### **Background**

In addition to preparing and auditing the [financial statements](#) each year, the ministry requires a special schedule and reconciliation or settlement to be prepared and audited. Typically these reports are presented at the same time as the annual financial statements, however the Ministry didn't release the Reconciliation Report template until mid-July this year because significant changes were required to be made.

### **Schedule of Revenues & Expenditures**

Attached as [Appendix A](#), is the auditor's report and required schedule of 2013 revenue and expenditures. The schedule details both revenues and expenditures of various programs operated by the Health Unit during the period January 1<sup>st</sup> to December 31, 2013. This schedule cannot be included in the annual financial statements because it does not conform to Generally Accepted Accounting Principles (GAAP). For Ministry of Health & Long-Term Care (MOHLTC) reporting purposes all capital purchases are reported as expenditures in the year the asset was purchased as opposed to GAAP where the assets are capitalized and amortized over the asset's useful life. This schedule has been audited and ties into the audited 2013 financial statements.

### **2013 Reconciliation Report (Certificate of Settlement)**

Also attached as [Appendix B](#) is the completed 2013 Reconciliation Report which requires the signature of the Chair of the Board of Health. This reconciliation takes the information provided in the audited 2013 Schedule of Revenues and Expenditures and summarizes it into a format useful to the MOHLTC. Basically it is summary of expenditures and funding provided to the health unit by funding category. The reconciliation only provides the Ministry's share of the programs. For example, Related Programs Funded at

75% (Public Health Division) includes the ministry's share of the Vector-Borne Disease and Small Drinking Water Systems programs. To assist in matching the financial information provided in the audited Schedule of Revenues and Expenditures with the 2013 Reconciliation Report, a third schedule ([Appendix C](#)) is required.

## **Conclusion**

To fulfill the reporting requirements set out by the MOHLTC, a signed copy of the reconciliation report, the audited 2013 Financial Statements and the Schedule of Revenue & Expenditures are due to the ministry by September 19, 2014.

This report was prepared by Mr. John Millson, Director of Finance & Operations.

A handwritten signature in black ink, appearing to read 'C. Mackie', is positioned above the printed name of the Medical Officer of Health.

Christopher Mackie, MD, MHSc, CCFP, FRCPC  
Medical Officer of Health

Schedule of Revenue and Expenditures

**MIDDLESEX-LONDON HEALTH UNIT**

For the period from January 1, 2013 to December 31, 2013



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## INDEPENDENT AUDITORS' REPORT

To the Chair and Members, Middlesex-London Board of Health

We have audited the accompanying schedule of revenues and expenditures of the Middlesex-London Health Unit from the period of January 1, 2013 to December 31, 2013 (the "schedule"). The schedule has been prepared by management based on the financial reporting provisions of the 2013 Program Based Grants Terms and Conditions between the Boards of Health and the Government of Ontario dated March 5, 2014.

### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation of the schedule in accordance with the financial reporting provisions of the 2013 Program Based Grants Terms and Conditions between the Boards of Health and the Government of Ontario dated March 5, 2014, 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on the based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the financial information in the schedule is prepared in all material respects, in accordance with the financial reporting provisions of the 2013 Program Based Grants Terms and Conditions between the Boards of Health and the Government of Ontario dated March 5, 2014 between the Boards of Health and the Government of Ontario.

### *Basis of Accounting*

Without modifying our opinion, we draw attention to Note 2 to the schedule, which describes the basis of accounting. The schedule is prepared to provide information to the Government of Ontario. As a result, the schedule may not be suitable for another purpose.

### *Restriction on Use*

Our report is intended solely for the Middlesex-London Health Unit and the Minister of Health and should not be used by parties other than the Middlesex-London Health Unit or the Minister of Health.

Chartered Professional Accountants, Licensed Public Accountants

August 11, 2014

London, Canada

### **KPMG Confidential**

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## Schedule of Revenue & Expenditures

For the period from January 1, 2013 to December 31, 2013

	Dental Treatment 100	Healthy Smiles Ontario 101	100% Infectious Disease Ctrl 108-114	Infection Prevention Control PHN 115	Social Determinants of Health 116	Chief Nursing Officer 117	Enhanced Safe Water 124	Enhanced Food Safety 125	Protection & Enforcement 130	Enforcement Tablets	Smoke Free Ontario Youth 131	TCAN Coord 132	TCAN Prevention 132-A	Tobacco Control 134	Prosecution 135	Website Rework 137	HBHC 150
<b>Revenues:</b>																	
Grants:																	
Province of Ontario-MOHLTC-PHD		783,924	1,166,722	88,300	176,910	119,033	35,627	80,000								75,000	
Province of Ontario-MOHLTC-HPD									367,500	8,000	80,000	285,800	150,700	100,000	25,300		
Province of Ontario-MCYS																	2,489,433
Federal Government																	
The City of London																	
The County of Middlesex																	
	-	783,924	1,166,722	88,300	176,910	119,033	35,627	80,000	367,500	8,000	80,000	285,800	150,700	100,000	25,300	75,000	2,489,433
Other:																	
Property search fees																	
Family Planning																	
Investment income	1,000								107	-	7	342	-	75	-		490
Prenatal Classes																	
Dental Service Fees	210,380																
Other	11,764	-										5,836					55
	223,143	-	-	-	-	-	-	-	107	-	7	6,178	-	75	-	-	545
<b>Total Revenue</b>	<b>223,143</b>	<b>783,924</b>	<b>1,166,722</b>	<b>88,300</b>	<b>176,910</b>	<b>119,033</b>	<b>35,627</b>	<b>80,000</b>	<b>367,607</b>	<b>8,000</b>	<b>80,007</b>	<b>291,978</b>	<b>150,700</b>	<b>100,075</b>	<b>25,300</b>	<b>75,000</b>	<b>2,489,978</b>
Less current year payable							(1,325)	(7,647)									(1,648)
<b>Total Revenue as per F/S</b>	<b>223,143</b>	<b>783,924</b>	<b>1,166,722</b>	<b>88,300</b>	<b>176,910</b>	<b>117,708</b>	<b>27,980</b>	<b>80,000</b>	<b>367,607</b>	<b>8,000</b>	<b>80,007</b>	<b>291,978</b>	<b>150,700</b>	<b>100,075</b>	<b>25,300</b>	<b>75,000</b>	<b>2,488,330</b>
<b>Expenditures:</b>																	
Salaries:																	
Medical Officers of Health			349,127	69,679	142,697	91,688								35,082		40,358	1,189,705
Public Health Nurses			168,055				19,577	63,865				21,335				4,507	4,507
Public Health Inspectors		80,637	75,172						19,965							1,690	116,240
Administrative staff																649	
Dental staff	195,079	172,233		1,325				204	194,529		52,852	128,736		49,255	16,483	15,697	560,318
Other		28,754	252,221														
	195,079	281,625	844,575	71,004	142,697	91,688	19,577	64,069	214,494	-	52,852	150,072	-	84,337	16,483	62,901	1,866,263
Other:																	
Benefits	29,828	71,476	167,805	17,296	34,213	26,019	5,423	14,588	49,967		14,465	36,568		20,564	2,119	3,812	479,866
Travel	315	1,750	11,621				1,607		22,518		1,332	10,636				50	62,766
Materials and supplies	13,759	19,589	11,763						38,114		1,600	39,697				1,516	15,094
Professional services	61	409,541	82,644					1,343	1,329							44,010	23,844
Rent and maintenance																	
Other	2,731	2,355	48,313				1,374		49,442		9,726	54,663	150,700	25	6,698	2	14,875
Equipment	1,441	217															
Renovations projects										7,139							25,623
	48,135	504,927	322,147	17,296	34,213	26,019	8,403	15,931	161,369	7,139	27,122	141,564	150,700	20,589	8,817	49,390	622,067
<b>Total Expenses before TCA</b>	<b>243,214</b>	<b>786,552</b>	<b>1,166,722</b>	<b>88,300</b>	<b>176,910</b>	<b>117,708</b>	<b>27,980</b>	<b>80,000</b>	<b>375,863</b>	<b>7,139</b>	<b>79,974</b>	<b>291,636</b>	<b>150,700</b>	<b>104,926</b>	<b>25,300</b>	<b>112,291</b>	<b>2,488,330</b>

## Schedule of Revenue & Expenditures (continued)

For the period from January 1, 2013 to December 31, 2013

	HBHC Ncast-154	New Nursing Grad Prg 170	Needle Exchange 812	Public Health Awareness IP&C Week	Public Health Awareness STI Week	Public Health Awareness World TB Day	Vector- Borne Diseases 823	Small Drinking Water Sys. 824	Children in Need of Treatment 832	Other Programs	March 31 Programs	Admin. Review	CQI in Public Health	MOH / AMOH Comp.	Mandatory Programs	Total	
<b>Revenues:</b>																	
Grants:																	
Province of Ontario-MOHLTC-PHD		40,713	234,991	8,000	7,000	2,000	461,967	23,900	55,846		484,302	53,156	683	104,312	8,498,462	12,500,848	
Province of Ontario-MOHLTC-HPD											110,000	48,094	618		7,016,724	8,192,736	
Province of Ontario-MCYS	32,000										2,537,625					5,059,058	
Federal Government											208,512					208,512	
The City of London							-	-	-						6,261,524	6,261,524	
The County of Middlesex															1,192,666	1,192,666	
	32,000	40,713	234,991	8,000	7,000	2,000	461,967	23,900	55,846	-	3,340,439	101,250	1,301	104,312	22,969,377	33,415,345	
Other:																	
Property search fees																2,297	2,297
Family Planning																284,676	284,676
Investment income										113	1,352					18,377	21,863
Prenatal Classes																5,270	5,270
Dental Service Fees																	210,380
Other										72,226	59,546					691,167	840,594
										72,339	60,898					1,001,787	1,365,079
<b>Total Revenue</b>	<b>32,000</b>	<b>40,713</b>	<b>234,991</b>	<b>8,000</b>	<b>7,000</b>	<b>2,000</b>	<b>461,967</b>	<b>23,900</b>	<b>55,846</b>	<b>72,339</b>	<b>3,401,337</b>	<b>101,250</b>	<b>1,301</b>	<b>104,312</b>	<b>23,971,163</b>	<b>34,780,424</b>	
Less current year payable	(22,790)										(67,291)				(1,043,898)	(1,144,589)	
<b>Total Revenue as per F/S</b>	<b>9,210</b>	<b>40,713</b>	<b>234,991</b>	<b>8,000</b>	<b>7,000</b>	<b>2,000</b>	<b>461,967</b>	<b>23,900</b>	<b>55,846</b>	<b>72,339</b>	<b>3,334,046</b>	<b>101,250</b>	<b>1,301</b>	<b>104,312</b>	<b>22,927,275</b>	<b>33,635,835</b>	
<b>Expenditures:</b>																	
Salaries:																	
Medical Officers of Health														93,653	370,422	464,075	
Public Health Nurses	5,131	35,528													6,769,417	8,728,412	
Public Health Inspectors							19,624	33,445							2,105,874	2,414,948	
Administrative staff											536,158				2,734,684	3,585,882	
Dental staff															527,146	895,108	
Other	548						263,663	149		30,038	98,511				1,778,797	3,472,081	
	5,679	35,528	-	-			283,287	33,595	-	30,038	634,669	-	-	93,653	14,286,342	19,560,507	
Other:																	
Benefits	1,576	5,186					59,694	8,713		8,686	451,926				3,659,583	5,186,420	
Travel							18,820	9		258	49,244			17,048	229,306	410,229	
Materials and supplies	1,955			8,000	7,000	2,000	24,399	-		20,573	164,761				824,618	1,194,436	
Professional services			234,991				197,900		99,261	1,084	1,806,195	126,355			603,712	3,632,270	
Rent and maintenance											44,405				1,537,229	1,581,634	
Other							24,208	-		11,701	42,666		1,300		1,117,566	1,538,344	
Equipment							7,648				140,181				385,608	567,857	
Renovations projects															-	-	
	3,531	5,186	234,991	8,000	7,000	2,000	332,669	8,721	99,261	42,301	2,699,378	126,355	1,300	17,048	8,357,622	14,111,190	
<b>Total Expenses before TCA</b>	<b>9,210</b>	<b>40,713</b>	<b>234,991</b>	<b>8,000</b>	<b>7,000</b>	<b>2,000</b>	<b>615,956</b>	<b>42,316</b>	<b>99,261</b>	<b>72,339</b>	<b>3,334,047</b>	<b>126,355</b>	<b>1,300</b>	<b>110,701</b>	<b>22,643,964</b>	<b>33,671,697</b>	

# MIDDLESEX-LONDON HEALTH UNIT

Notes to Schedule of Revenue and Expenditures  
For the period from January 1, 2013 to December 31, 2013

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## 1. Schedule description:

The Middlesex-London Health Unit signed an agreement dated March 5, 2014 with Government of Ontario.

The schedule is for a term commencing on January 1, 2013 and ending on December 31, 2013.

## 2. Basis of accounting:

This schedule is prepared in accordance with the financial reporting provisions in the Agreement dated March 5, 2014 between the Middlesex-London Health Unit and the Government of Ontario.

## 3. Significant accounting policies:

### (a) Revenue:

Revenue is recognized on an accrual basis.

### (b) Expenditures:

Expenditures are recorded if they are incurred in the period.

### (c) Tangible capital assets:

Tangible capital assets acquired are reported as an expenditure in the period incurred. Amortization is not recorded.

### (c) Use of estimates:

The preparation of the schedule requires management to make estimates and assumptions that affect the reported amounts of revenue and expenditures during the period. Actual results could differ from those estimates.



MINISTRY OF HEALTH AND LONG-TERM CARE  
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT : Middlesex-London Health Unit

**SCHEDULE A: Calculation of Funding Received From the Ministry**

	Reference	Line #	\$
<b>Section A - Base Funding</b>			
<b>Mandatory Programs (Public Health and Health Promotion Divisions)</b>			
Cashflow received in 2013		L 1	15,401,182
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 2	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 3	
Other (Specify)		L 4	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 5	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 6	
Other (Specify)		L 7	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L9</b>	<b>L 8</b>	<b>15,401,182</b>
<b>Related Programs Funded @75% (Public Health Division)</b>			
Cashflow received in 2013		L 9	485,867
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 10	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 11	
Other (Specify)		L 12	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 13	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 14	
Other (Specify)		L 15	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L16</b>	<b>L 16</b>	<b>485,867</b>
<b>Related Programs Funded @ 100% (Public Health Division)</b>			
Cashflow received in 2013		L 17	2,702,507
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 18	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 19	
Other (Specify)		L 20	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 21	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 22	(11,641)
Other (Specify)		L 23	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L25</b>	<b>L 24</b>	<b>2,690,866</b>
<b>Related Programs Funded @ 75% (Health Promotion Division)</b>			
Cashflow received in 2013		L 25	55,846
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 26	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 27	
Other (Specify)		L 28	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 29	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 30	
Other (Specify)		L 31	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L32</b>	<b>L 32</b>	<b>55,846</b>
<b>Related Programs Funded @ 100% (Health Promotion Division)</b>			
Cashflow received in 2013		L 33	1,009,300
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 34	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 35	
Other (Specify)		L 36	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 37	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 38	
Other (Specify)		L 39	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L39</b>	<b>L 40</b>	<b>1,009,300</b>
<b>Section B - 2013 One-Time Funding Approved to December 31, 2013</b>			
<b>One-Time Projects Funded @75% (Public Health &amp; Health Promotion Divisions)</b>			
Cashflow received in 2013		L 41	101,250
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 42	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 43	
Other (Specify)		L 44	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 45	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 46	(6,484)
Other (Specify)		L 47	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L46</b>	<b>L 48</b>	<b>94,766</b>
<b>One-Time Projects Funded @100% (Public Health &amp; Health Promotion Divisions)</b>			
Cashflow received in 2013		L 49	1,300
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 50	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 51	
Other (Specify)		L 52	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 53	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 54	
Other (Specify)		L 55	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L53</b>	<b>L 56</b>	<b>1,300</b>

MINISTRY OF HEALTH AND LONG-TERM CARE  
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT : Middlesex-London Health Unit

**SCHEDULE A: Calculation of Funding Received From the Ministry**

	Reference	Line #	\$
<b>One-Time Projects Funded @75% (Public Health Division)</b>			
Cashflow received in 2013		L 57	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 58	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 59	
Other (Specify)		L 60	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 61	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 62	
Other (Specify)		L 63	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L60</b>	<b>L 64</b>	<b>-</b>
<b>One-Time Projects Funded @100% (Public Health Division)</b>			
Cashflow received in 2013		L 65	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 66	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 67	
Other (Specify)		L 68	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 69	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 70	
Other (Specify)		L 71	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L67</b>	<b>L 72</b>	<b>-</b>
<b>One-Time Projects Funded @100% (Health Promotion Division)</b>			
Cashflow received in 2013		L 73	8,000
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 74	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 75	
Other (Specify)		L 76	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 77	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 78	
Other (Specify)		L 79	
<b>FUNDING applicable to 2013 Operations</b>	<b>To SP L74</b>	<b>L 80</b>	<b>8,000</b>
<b>Section C - 2012 One-Time Funding Approved to March 31, 2013</b>			
<b>One-Time Funding @ 75% (Public Health Division)</b>			
Cashflow received in 2012		L 81	-
Add: Cashflow received in Jan-Mar 2013		L 82	75,000
Other (Specify)		L 83	
Deduct: Quarterly adjustments related to 2012 deducted in Jan-Mar 2013		L 84	
Other (Specify)		L 85	
<b>FUNDING applicable to 2012 Operations and/or to Jan-Mar 2013</b>	<b>To SP L81</b>	<b>L 86</b>	<b>75,000</b>
<b>One-Time Funding @ 100% (Public Health Division)</b>			
Cashflow received in 2012		L 87	
Add: Cashflow received in Jan-Mar 2013		L 88	
Other (Specify)		L 89	
Deduct: Quarterly adjustments related to 2012 deducted in Jan-Mar 2013		L 90	
Other (Specify)		L 91	
<b>FUNDING applicable to 2012 Operations and/or to Jan-Mar 2013</b>	<b>To SP L88</b>	<b>L 92</b>	<b>-</b>
<b>Section D - 2013 One-Time Funding Approved to March 31, 2014</b>			
<b>One-Time Projects Funded @75% (Public Health &amp; Health Promotion Divisions)</b>			
Cashflow received in 2013		L 93	
Add: Cashflow received in Jan-Mar 2014		L 94	
Other (Specify)		L 95	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 96	
Other (Specify)		L 97	
<b>FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014</b>	<b>To SP L93</b>	<b>L 98</b>	<b>-</b>
<b>One-Time Projects Funded @75% (Public Health Division)</b>			
Cashflow received in 2013		L 99	
Add: Cashflow received in Jan-Mar 2014		L 100	
Other (Specify)		L 101	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 102	
Other (Specify)		L 103	
<b>FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014</b>	<b>To SP L94</b>	<b>L 104</b>	<b>-</b>
<b>One-Time Projects Funded @100% (Public Health Division)</b>			
Cashflow received in 2013		L 105	230,332
Add: Cashflow received in Jan-Mar 2014		L 106	
Other (Specify)		L 107	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 108	(20,000)
Other (Specify)		L 109	
<b>FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014</b>	<b>To SP L101</b>	<b>L 110</b>	<b>210,332</b>
<b>One-Time Projects Funded @100% (Health Promotion Division)</b>			
Cashflow received in 2013		L 111	187,922
Add: Cashflow received in Jan-Mar 2014		L 112	
Other (Specify)		L 113	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 114	(44,285)
Other (Specify)		L 115	
<b>FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014</b>	<b>To SP L108</b>	<b>L 116</b>	<b>143,637</b>
<b>Total Funding received from the Ministry</b>			<b>20,176,096</b>

## MOHLTC Reconciliation Report - Categories

	Program Costs	Offset Revenues	Net Program Costs	Funding Rate	Provincial Share	Approved Grant	Eligible Funding	Cashflow
<b>Section A - Base Funding</b>								
<b>Mandatory Programs - Section A</b>	\$ 22,882,320	\$ 1,001,787	\$ 21,880,533	75.00%	\$ 16,410,400	\$ 15,401,182	\$ 15,401,182	\$ 15,401,182
Less: Administrative Review (PwC)	(126,356)	-	(126,356)		-			
Less: MOH/AMOH compensation	(110,701)		(110,701)					
Less: COI in Public Health (100%)	(1,300)		(1,300)					
	<b>\$ 22,643,963</b>		<b>\$ 21,642,176</b>		<b>\$ 16,410,400</b>	<b>\$ 15,401,182</b>	<b>\$ 15,401,182</b>	<b>\$ 15,401,182</b>
<b>PHD - Related Programs (75%)</b>								
Vector-Borne Diseases	615,956	-	615,956	75.00%	461,967	461,967	461,967	\$ 461,967
Small Drinking Water Systems	42,316	-	42,316	75.00%	31,737	23,900	23,900	23,900
<b>Total PHD Related Programs (75%)</b>	<b>\$ 658,272</b>	<b>\$ -</b>	<b>\$ 658,272</b>		<b>\$ 493,704</b>	<b>\$ 485,867</b>	<b>\$ 485,867</b>	<b>\$ 485,867</b>
<b>PHD - Related Programs (100%)</b>								
Chief Nursing Officer Initiative	117,708	-	117,708	100.00%	117,708	119,033	117,708	\$ 119,033
Enhanced Food - Haines Initiative	80,000	-	80,000	100.00%	80,000	80,000	80,000	80,000
Enhanced Safe Water Initiative	27,980	-	27,980	100.00%	27,980	35,627	27,980	35,627
Healthy Smiles Ontario Program	786,552	-	786,552	100.00%	786,552	783,924	783,924	783,924
Infection Prevention & Control Nurse	88,300	-	88,300	100.00%	88,300	88,300	88,300	88,300
Infectious Disease Control	1,166,722	-	1,166,722	100.00%	1,166,722	1,166,722	1,166,722	1,166,722
Needle Exchange Program	234,991		234,991	100.00%	234,991	234,991	234,991	234,991
Public Health Awareness Initiative	17,000		17,000	100.00%	17,000	17,000	17,000	17,000
Public Health Nurses Initiative (SDOH)	176,910		176,910	100.00%	176,910	176,910	176,910	176,910
<b>Total PHD Related Programs (100%)</b>	<b>\$ 2,696,163</b>	<b>\$ -</b>	<b>\$ 2,696,163</b>		<b>\$ 2,696,163</b>	<b>\$ 2,702,507</b>	<b>\$ 2,693,535</b>	<b>\$ 2,702,507</b>
<b>HPD - Related Programs (75%)</b>								
CINOT Expansion	99,261	-	99,261	75.00%	74,446	55,847	55,847	\$ 55,846
<b>Total PHD Related Programs (75%)</b>	<b>\$ 99,261</b>	<b>\$ -</b>	<b>\$ 99,261</b>		<b>\$ 74,446</b>	<b>\$ 55,847</b>	<b>\$ 55,847</b>	<b>\$ 55,846</b>
<b>HPD - Related Programs (100%)</b>								
SFO - Protection & Enforcement (130)	375,862	107	375,755	100.00%	375,755	367,500	367,500	367,500
SFO - Presecution (135)	25,300		25,300	100.00%	25,300	25,300	25,300	25,300
SFO - Tobacco Control Coordination (134)	104,926	75	104,851	100.00%	104,851	100,000	100,000	100,000
SFO - Youth Tobacco Use Prevention (131)	79,974	7	79,967	100.00%	79,967	80,000	79,967	80,000
SFO - Tobacco Control Area Network - Coordination (132)	291,636	6,178	285,458	100.00%	285,458	285,800	285,458	285,800
SFO - Tobacco Control Area Network - Prevention 85001-132-1:	150,700		150,700	100.00%	150,700	150,700	150,700	150,700
<b>Revised SFO - Related Program Funding</b>	<b>1,028,398</b>	<b>6,367</b>	<b>1,022,031</b>		<b>1,022,031</b>	<b>1,009,300</b>	<b>1,009,300</b>	<b>1,009,300</b>
<b>Total HPD Related Programs (100%)</b>	<b>\$ 1,028,398</b>	<b>\$ 6,367</b>	<b>\$ 1,022,031</b>		<b>\$ 1,022,031</b>	<b>\$ 1,009,300</b>	<b>\$ 1,009,300</b>	<b>\$ 1,009,300</b>

## MOHLTC Reconciliation Report - Categories

	Program Costs	Offset Revenues	Net Program Costs	Funding Rate	Provincial Share	Approved Grant	Eligible Funding	Cashflow
<b>Section B: One-time Funding Approved to Dec 31, 2013</b>								
PHD/HPD - Related Programs - One-time (75%)								
Administrative Review (PwC)	126,356	-	126,356	75.00%	94,767	101,250	94,767	\$ 101,250
				75.00%	-		-	
<b>Total PHD/HPD - Related Programs One-time (75%)</b>	<b>\$ 126,356</b>	<b>\$ -</b>	<b>\$ 126,356</b>		<b>\$ 94,767</b>	<b>\$ 101,250</b>	<b>\$ 94,767</b>	<b>\$ 101,250</b>
PHD/HPD - Related Programs - One-time (100%)								
CQI in Public Health	1,300	-	1,300	100.00%	1,300	1,300	1,300	1300
				100.00%	-		-	
<b>Total PHD/HPD - Related Programs One-time (100%)</b>	<b>\$ 1,300</b>	<b>\$ -</b>	<b>\$ 1,300</b>		<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>	<b>\$ 1,300</b>
HPD - Related Programs - One-time (100%)								
Smoke Free Ontario - Enforcement Tablets	7,140	-	7,140	100.00%	7,140	8,000	7,140	8000
				100.00%	-		-	
<b>Total HPD - Related Programs One-time (100%)</b>	<b>\$ 7,140</b>	<b>\$ -</b>	<b>\$ 7,140</b>		<b>\$ 7,140</b>	<b>\$ 8,000</b>	<b>\$ 7,140</b>	<b>\$ 8,000</b>
<b>Section C: 2012 One-time Funding Approved to March 31, 2013</b>								
PHD - Related Programs - One-time (75%)								
Website Redevelopment Initiative	112,291	-	112,291	75.00%	84,218	75,000	75,000	\$ 75,000
				75.00%	-		-	
<b>Total PHD - Related Programs One-time (75%)</b>	<b>\$ 112,291</b>	<b>\$ -</b>	<b>\$ 112,291</b>		<b>\$ 84,218</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>
<b>Section D: 2013 One-time Funding Approved to March 31, 2014 (April - Dec 2013)</b>								
PHD - Related Programs - One-time (100%)								
Panorama	82,710		82,710	100.00%	82,710	230,332	82,710	\$ 230,332
<b>Total PHD - Related Programs One-time (100%)</b>	<b>\$ 82,710</b>	<b>\$ -</b>	<b>\$ 82,710</b>		<b>\$ 82,710</b>	<b>\$ 230,332</b>	<b>\$ 82,710</b>	<b>\$ 230,332</b>
HPD - Related Programs - One-time (100%)								
Healthy Communities Fund - Partnership Stream	18,711	-	18,711	100.00%	18,711	118,770	18,711	\$ 69,770
SFO - Workplace-Based Smoking Cessation Demonstration	71,480	-	71,480	100.00%	71,480	83,900	71,480	118,152
<b>Total HPD - Related Programs One-time (100%)</b>	<b>\$ 90,191</b>	<b>\$ -</b>	<b>\$ 90,191</b>		<b>\$ 90,191</b>	<b>\$ 202,670</b>	<b>\$ 90,191</b>	<b>\$ 187,922</b>



TO: Chair and Members of the Finance & Facilities Committee

FROM: Christopher Mackie, Medical Officer of Health

DATE: 2014 September 04

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## STI CLINIC REVIEW – SOLE SOURCE PROCUREMENT

### **Recommendation**

*It is recommended that the Finance and Facilities Committee receive Report No. 036-14FFC re “STI Clinic Review – Sole Source Procurement” for information.*

### **Key Points**

- The Health Unit is committed to ensuring that evidence-informed client-centered services and programs are provided as efficiently and effectively as possible.
- The STI Clinic review will be procured through direct negotiation with a single vendor having specialized expertise, per the Health Unit’s procurement policy.

### **Background**

The Sexually Transmitted Infections (STI) Clinic operates on a drop-in basis, and provides a safe, non-judgemental atmosphere where clients can have open discussions about sexual health. A health card is not required. Testing and treatments are provided at no charge for clients and their partner(s). Emergency contraception is available at an affordable price. The STI Clinic is open two evenings and one morning each week. Currently, there are four physicians regularly providing health services at our STI Clinic, in addition to Public Health Nurses and Clinical Team Assistants on the Sexual Health Team.

### **STI Clinic Review**

The Health Unit will be undertaking an independent review of how the STI Clinic operates with the view of ensuring services provided are client centered, based on evidence and performed as efficiently and effectively as possible. The Health Unit will be engaging the services of Epirus Consulting Inc. to conduct the review. The review will include the following tasks:

- Interview relevant MLHU staff
- Access and review sampling of client charts
- Assess and review epidemiologic yield, in consultation with the OHCDSh epidemiologist
- Provide support during the development of environmental scan questions for use by STI Clinic staff in a broader clinic review
- Review best practices for STI Clinic services

The Health Unit will retain all ownership and rights to the data and reports as a result of conducting the review.

## Rationale for Sole Source Procurement

In accordance to Procurement Policy, the requirement for competitive bid solicitation for contracts over \$10,000 may be waived in such circumstances under joint authority of the relevant Director and the Medical Officer of Health. For contracts valued under \$50,000, an information report must be submitted to the Board of Health detailing the rationale supporting the use of a single source.

A search for consultants in Ontario who could provide this service was conducted through public health networks, and only one qualified company was identified. While there are other approaches that could and have been considered toward the completion of this work, these options would substantially increase the time and likely increase the costs required to produce the final deliverable. Epirus Consulting Inc. has been chosen because:

- It has significant experience within public health practice;
- It knowledgeable about the OPHS requirements;
- It has the expertise to assess public health physician practices;
- It is available to complete the review in a timely manner.

## Links to Other Projects

In consultation with the Acting Director and a program evaluator from OHCDHS, the Sexual Health Team manager and team members are engaging in an evidence-informed planning process. It is expected that the recommendations from this process will be available by the end of 2014, to inform the team's 2015 operational plan. This STI Clinic Review by an external consultant will complement the planning work of the team, and augment the capacity of the team to complete the overall review by December 2015.

## Anticipated Costs

Epirus Consulting Inc. will provide the services of Matthew Hodge, an experienced Public Health and Preventive Medicine specialist, to complete the review. It is anticipated to take 10 days to complete at a cost of \$13,560 inclusive of HST.

A second expert in the field will be providing comments and verifying the process and results of the review completed by Epirus Consulting Inc. Costs related to this will be nominal.

## Conclusion/Next Steps

The Health Unit is required to provide evidence-informed client services and programs as efficiently and effectively as possible. The STI Clinic review will be procured through direct negotiation with a single vendor having specialized expertise. The review completed by Epirus Consulting Inc. will be used to inform a broader planning process that will result in the identification of recommendations to enhance our sexual health programs and services.

This report was prepared by Heather Lokko, Acting Director, Oral Health, Communicable Disease, and Sexual Health Services.



Christopher Mackie, MD, MHSc, CCFP, FRCPC  
Medical Officer of Health