

**AGENDA**  
**MIDDLESEX-LONDON BOARD OF HEALTH**  
**Governance Committee**

399 Ridout Street, London  
Middlesex-London Board of Health Boardroom  
Thursday, June 15, 2017 6:00 p.m.

**1. DISCLOSURE OF CONFLICTS OF INTEREST**

**2. APPROVAL OF AGENDA**

**3. APPROVAL OF MINUTES – April 20, 2017**

**4. OTHER BUSINESS**

4.1 Policy Review Continued

4.2 Next meeting: Thursday September 21, 2017

**5. ADJOURNMENT**



**PUBLIC SESSION – MINUTES**  
**MIDDLESEX-LONDON BOARD OF HEALTH**

**Governance Committee**  
399 Ridout Street, London  
Middlesex-London Board of Health Boardroom  
Thursday, April 20, 2017 6:00 p.m.

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**Committee Members Present:** **Mr. Trevor Hunter (Chair)**  
Mr. Ian Peer  
Mr. Kurtis Smith  
Mr. Jesse Helmer  
Ms. Maureen Cassidy

**Others Present:** Mr. Michael Clarke, Board member  
Mr. Marcel Meyer, Board member  
Ms. Joanne Vanderheyden, Board member  
Ms. Elizabeth Milne, Executive Assistant to the Board of Health and Communications (Recorder)  
Mr. Jordan Banninga, Manager, Strategic Projects  
Ms. Vanessa Bell, Manager, Privacy and Occupational Health & Safety  
Ms. Laura Di Cesare, Director, Corporate Services  
Mr. Dan Flaherty, Communications Manager

Chair Hunter called the meeting to order at 6:02 p.m.

**DISCLOSURE OF CONFLICT(S) OF INTEREST**

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

Mr. Clarke declared that he has a social relationship to Dr. Christopher Mackie, and advised the committee that it was being declared due to the nature of the agenda items re: 2016 Medical Officer of Health / CEO Performance Appraisal.

The Committee thanked Mr. Clarke for his declaration and Ms. Di Cesare advised that Mr. Clarke not join the Medical Officer of Health Performance Appraisal sub-committee for this reason, and remain cognisant of this declaration in future matters going forward.

**APPROVAL OF AGENDA**

Chair Hunter made note of some minor amendments to the Agenda which included:

- Item 4.2; a walk-on report (Request for Participation: Diversity Census Report No. 007-17GC)
- Item 4.3; a verbal update regarding a Board of Health candidate information meeting that the Governance Committee Chair, the Board of Health Chair and Ms. Di Cesare attended on April 3, 2017.

It was moved by Ms. Cassidy, seconded by Mr. Peer, *that the **AGENDA** for the April 20, 2017 Governance Committee meeting be approved as amended.*

Carried

**APPROVAL OF MINUTES**

It was moved by Mr. Smith, seconded by Mr. Peer, *that the **MINUTES** of the March 16, 2017 Governance Committee meeting be approved.*

Carried

**NEW BUSINESS**

Mr. Meyer arrived at 6:06 p.m.

#### **4.1 Medical Officer of Health / CEO Performance Appraisal (Report No. 006-17GC)**

Chair Hunter introduced and provided context to this report, outlining the recommendations and clarifying the composition of the sub-committee.

Ms. Di Cesare clarified that the Chair of the Board and the former Chair have been involved in the past.

Chair Hunter noted the completion date for the Performance Appraisal would be later than last time due to Dr. Mackie's currently leave.

It was moved by Mr. Helmer, seconded by Ms. Cassidy that the Governance Committee:

- 1) Receive Report No. 006-17GC; and
- 2) Form a sub-committee to initiate the performance appraisal process for the Medical Officer of Health and Chief Executive Officer.

Carried

The Medical Officer of Health / CEO Performance Appraisal sub-committee shall consist of:  
Mr. Jesse Helmer, Mr. Trevor Hunter, Mr. Ian Peer and Mr. Marcel Meyer.

#### **4.2 Request for Participation: Diversity Census (Report No. 007-17GC)**

Mr. Banninga introduced and provided context to this walk-on report, highlighting that timelines are tight for the response period as data collection is to be completed by the end of May. All data gathering and reporting is confidential and anonymous.

Ms. Cassidy provided further context to this report and the request by the City of London to complete the census since she sits on the committee that initiated the census. The goal is to increase the participation of women and women of diverse backgrounds in municipal governance and on boards and commissions. The data collected will help to identify barriers that may prevent women and in particular women from diverse backgrounds from getting involved in boards and commissions.

Mr. Banninga advised of the two methods available to complete the survey: completing it on the paper copy and submitting to Elizabeth Milne by the end of the meeting, or completing the consent form to have a link sent from the City of London to complete the survey digitally.

It was moved by Mr. Peer, seconded by Ms. Cassidy, *that the Governance Committee:*

- 1) *Receive Report 007-17GC for information; and*
- 2) *Recommends that Board of Health approve the circulation of the Diversity Census to Board of Health Members for completion.*

Carried

#### **4.3 Verbal update re: Board of Health Candidate Meeting**

Chair Hunter advised the Committee that on April 3, 2017, himself, Mr. Helmer and Ms. Di Cesare met with a candidate interested in applying to be a member of the Board of Health to provide information and discuss the application process for the Board of Health.

### **OTHER BUSINESS**

#### **5.1 Policy Review (Continued)**

Chair Hunter made note of the policies that will be forwarded to the Finance and Facilities Committee for review and consideration. These will include policies: G-180, G-190, G-210, G-240, G-250. The policies for the Governance Committee's consideration this evening will be: G-100, G-120 and G-260.

### **Policy G-100**

Ms. Bell provided context to policy G-100, which articulates accountability to the board of health with respect to the health unit's roles and responsibilities regarding privacy and business confidential information, including how it relates to the Board of Health. Ms. Bell made note of the openness and accountability measures that the Board of Health should be aware of, clarified that the Medical Officer of Health is the designated health information custodian and drew attention to the addition of an annual Confidentiality Attestation for Board of Health members.

Ms. Vanderheyden arrived at 6:20 p.m.

Discussion ensued about the following items related to Policy G-100:

- Highlighting the new elements included in the policy that weren't previously part of the policy when it sat at the administration level.
- How requests from legal entities are handled.
- The broad definition of "confidential information" and a request to make the language more specific.

Mr. Flaherty arrived at 6:32 p.m.

### **Policy G-120**

Mr. Banninga reviewed and provided a detailed overview of this new policy, outlining its framework which came from the Ontario Public Sector risk management framework, and its aim, which is to establish the responsibility of authorities to carry out risk management activities at the health unit.

### **Policy G-260**

Mr. Banninga provided a brief summary of this policy, which outlines the Board of Health Accountability in Governance Structure.

Discussion ensued about the following items:

- The reporting and accountability of the Board of Health to the Health Unit and a wording change to reflect that the Board is not accountable to the Health Unit but rather responsible for. Staff will review wording and bring this back to the Committee.
- The use of this policy, as it is based on the philosophy of Mr. Graham Scott's Risk Management presentation.
- The additional revisions required for this policy, which include adding more specifics around governance principles and revising the Board of Health accountability statement.

The Committee will refer G-100 and G-260 back to staff for further revision and wording changes and recommend that the Board of Health approve policy G-120.

Mr. Hunter noted that policies G-180, G-190, G-210, G-240, G-250 will be forwarded to the Finance & Facilities Committee (FFC) for review. The committee had no comments on these policies being sent to FFC.

It was moved by Ms. Cassidy, seconded by Mr. Helmer *that the Governance Committee recommend that the Board of Health approve policy G-120.*

Carried

**5.2 Next Meeting:** Thursday, June 15, 2017

**ADJOURNMENT**

At 6:53 p.m. it was moved by Ms. Cassidy, seconded by Mr. Helmer, *that the meeting be adjourned.*

Carried

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TREVOR HUNTER  
Chair

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LAURA DI CESARE  
Secretary-Treasurer

**FOR REVIEW**

**Governance Manual By-laws & Policies**

*June 15, 2017*

<u>G-000</u>	<b>Board of Health</b>	By-law, Policy and Procedures <ul style="list-style-type: none"> <li>➤ Appendix A - Development and Review Process</li> <li>➤ Appendix B - Development and Review Checklist</li> <li>➤ Appendix C - Development and Review Form</li> <li>➤ Appendix D - Development and Review Change Table</li> <li>➤ Appendix E - Archiving Process</li> </ul>	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-B10</u>	<b>By-Laws</b>	By-law #1 - Management of Property	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-B20</u>	<b>By-Laws</b>	By-law #2 - Banking & Finance	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-B30</u>	<b>By-Laws</b>	By-law #3 - Proceedings of the Board of Health	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-B40</u>	<b>By-Laws</b>	By-law #4 - Duties of the Auditor	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-010</u>	<b>Strategic Direction</b>	Strategic Planning	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-020</u>	<b>Leadership and Board Management</b>	MOH / CEO Direction	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-030</u>	<b>Leadership and Board Management</b>	MOH / CEO Position Description <ul style="list-style-type: none"> <li>➤ Appendix A – MOH / CEO Position Description</li> </ul>	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>
<u>G-040</u>	<b>Leadership and Board Management</b>	MOH / CEO Selection and Succession Planning	Deferred	<ul style="list-style-type: none"> <li>• New policy</li> </ul>
<u>G-050</u>	<b>Leadership and Board Management</b>	MOH / CEO Performance Appraisal <ul style="list-style-type: none"> <li>➤ Appendix A - Performance Appraisal Process</li> <li>➤ Appendix B - Performance appraisal check-list</li> <li>➤ Appendix C - Main performance appraisal form to be completed by the appraisers and the MOH / CEO</li> <li>➤ Appendix D - Stakeholder performance appraisal tools process outline</li> <li>➤ Appendix E - Sample email and performance appraisal questions for Board of Health members</li> <li>➤ Appendix F - Sample email and performance appraisal questions for Direct Reports</li> <li>➤ Appendix G - Sample email and performance appraisal questions for Community Partners</li> </ul>	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before December 2018</li> </ul>

<u>G-060</u>	<b>Leadership and Board Management</b>	MOH / CEO Compensation	Q4 – 2017	• TBD
<u>G-070</u>	<b>Leadership and Board Management</b>	MOH / CEO Reimbursement and Travel	Q4 – 2017	• TBD
<u>G-080</u>	<b>Program Quality and Effectiveness</b>	Occupational Health and Safety - Framework	Deferred	<ul style="list-style-type: none"> <li>• To be reviewed by governance at June meeting</li> <li>• Requires additional background work and research</li> </ul>
<u>G-090</u>	<b>Program Quality and Effectiveness</b>	Quality Improvement - Framework	Q4 – 2017	• TBD
<u>G-100</u>	<b>Program Quality and Effectiveness</b>	Privacy & Security of Information ➤ Appendix A - Municipal Freedom of Information and Protection of Privacy Act Declaration	For GC Review	• New policy
<u>G-110</u>	<b>Program Quality and Effectiveness</b>	Performance Monitoring	Q3 – 2017	• TBD
<u>G-120</u>	<b>Program Quality and Effectiveness</b>	Risk Management	Approved	• New policy
<u>G-130</u>	<b>Program Quality and Effectiveness</b>	Ethics	Q3 – 2017	• TBD
<u>G-140</u>	<b>Program Quality and Effectiveness</b>	Respect for Diversity	Q3 – 2017	• TBD
<u>G-150</u>	<b>Program Quality and Effectiveness</b>	Complaints	Q3 - 2017	• TBD
<u>G-160</u>	<b>Program Quality and Effectiveness</b>	Jordan's Principle	Approved	• To be reviewed before December 2018
<u>G-170</u>	<b>Financial and Organizational Accountability</b>	Financial Objectives	-	• Content for this policy has been detailed in G-180 and is no longer necessary
<u>G-180</u>	<b>Financial and Organizational Accountability</b>	Financial Planning and Performance	To GC / BOH for Approval	• New policy



<u>G-190</u>	<b>Financial and Organizational Accountability</b>	Asset Protection	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>Revised from previously existing administrative policy</li> </ul>
<u>G-200</u>	<b>Financial and Organizational Accountability</b>	Approval and Signing Authority	Approved	<ul style="list-style-type: none"> <li>To be reviewed before December 2018</li> </ul>
<u>G-210</u>	<b>Financial and Organizational Accountability</b>	Investing	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>New policy</li> <li>Recommend to GC for BOH approval</li> </ul>
<u>G-260</u>	<b>Financial and Organizational Accountability</b>	Borrowing	Deferred	<ul style="list-style-type: none"> <li>Seeking additional information</li> </ul>
<u>G-220</u>	<b>Financial and Organizational Accountability</b>	Contractual Services ➤ Appendix A – Approval Directory	Approved	<ul style="list-style-type: none"> <li>To be reviewed before December 2018</li> </ul>
<u>G-230</u>	<b>Financial and Organizational Accountability</b>	Procurement ➤ Procurement Protocols	Approved	<ul style="list-style-type: none"> <li>To be reviewed before December 2018</li> </ul>
<u>G-240</u>	<b>Financial and Organizational Accountability</b>	Tangible Capital Assets	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>Revised from previously existing administrative policy</li> </ul>
<u>G-250</u>	<b>Financial and Organizational Accountability</b>	Reserve and Reserve Funds	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>Revised from previously existing administrative policy</li> </ul>
<u>G-310</u>	<b>Financial and Organizational Accountability</b>	Corporate Sponsorship	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>Replaces policy 4-070</li> <li>Recommend to GC for BOH approval</li> </ul>
<u>G-320</u>	<b>Financial and Organizational Accountability</b>	Donations	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>Replaces policy 4-160</li> </ul>
<u>G-330</u>	<b>Financial and Organizational Accountability</b>	Gifts and Honorariums	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>Replaces policy 4-055</li> <li>Recommend to GC for BOH approval</li> </ul>
<u>G-410</u>	<b>Financial and Organizational Accountability</b>	Board Member Remuneration	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>New policy</li> <li>Recommend to GC for BOH approval</li> </ul>

<u>G-420</u>	<b>Financial and Organizational Accountability</b>	Travel Reimbursement	To GC / BOH for Approval	<ul style="list-style-type: none"> <li>• New policy</li> <li>• Recommend to GC for BOH approval</li> </ul>
<u>G-260</u>	<b>Board Effectiveness</b>	Governance Principles and Board Accountability	For GC Review	<ul style="list-style-type: none"> <li>• New policy</li> </ul>
<u>G-270</u>	<b>Board Effectiveness</b>	Roles and Responsibilities of the Board of Health <ul style="list-style-type: none"> <li>➤ Appendix A- Board of Health Members</li> <li>➤ Appendix B- Board of Health Chair &amp; Vice Chair</li> <li>➤ Appendix C- Board of Health Secretary-Treasurer</li> </ul>	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before March 2019</li> </ul>
<u>G-280</u>	<b>Board Effectiveness</b>	Board Size and Composition	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before March 2019</li> </ul>
<u>G-290</u>	<b>Board Effectiveness</b>	Standing and Ad Hoc Committees <ul style="list-style-type: none"> <li>➤ Appendix A - Governance Committee Terms of Reference</li> <li>➤ Appendix B - Governance Committee Reporting Calendar</li> <li>➤ Appendix C – Finance and Facilities Committee Terms of Reference</li> <li>➤ Appendix D – Finance and Facilities Committee Reporting Calendar</li> </ul>	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before March 2019</li> </ul>
<u>G-300</u>	<b>Board Effectiveness</b>	Board of Health Self- Assessment <ul style="list-style-type: none"> <li>➤ Appendix A – Board of Health Self-Assessment Tool</li> </ul>	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before March 2019</li> </ul>
<u>G-350</u>	<b>Board Effectiveness</b>	Nominations and Appointments to the Board of Health	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before March 2019</li> </ul>
<u>G-360</u>	<b>Board Effectiveness</b>	Resignation and Removal of Board Members	Q3 - 2016	<ul style="list-style-type: none"> <li>• TBD</li> </ul>
<u>G-370</u>	<b>Board Effectiveness</b>	Board of Health Orientation and Development	Approved	<ul style="list-style-type: none"> <li>• To be reviewed before March 2019</li> </ul>
<u>G-380</u>	<b>Board Effectiveness</b>	Conflicts of Interest & Declaration <ul style="list-style-type: none"> <li>➤ Declaration Form</li> </ul>	Being reviewed by legal	<ul style="list-style-type: none"> <li>• New policy</li> </ul>
<u>G-390</u>	<b>Board Effectiveness</b>	Code of Conduct <ul style="list-style-type: none"> <li>➤ Appendix A – Corporate Code of Conduct</li> </ul>	Q3 – 2017	<ul style="list-style-type: none"> <li>• TBD</li> </ul>

		➤ Appendix B – BOH Code of Conduct		
<u>G-430</u>	<b>Communications and External Relations</b>	Advocacy	Q4 – 2017	• TBD
<u>G-440</u>	<b>Communications and External Relations</b>	Community Engagement	Q4 – 2017	• TBD
<u>G-450</u>	<b>Communications and External Relations</b>	Relationship with the Ministry of Health and Long-Term Care and Local Health Integration Network	Q4 – 2017	• TBD
<u>G-460</u>	<b>Communications and External Relations</b>	Relationships with Other Health Service Providers and Key Stakeholders	Q4 – 2017	• TBD
<u>G-470</u>	<b>Communications and External Relations</b>	Annual Report	Approved	• To be reviewed before March 2019
<u>G-480</u>	<b>Communications and External Relations</b>	Media Relations	Approved	• To be reviewed before March 2019
<u>G-490</u>	<b>Communications and External Relations</b>	Board of Health Reports ➤ Appendix A – Board of Health Report Template ➤ Appendix B – Governance Report Template ➤ Appendix C – Finance and Facility Report Template	Approved	• To be reviewed before March 2019

**GOVERNANCE MANUAL**

**SUBJECT:** Information Privacy and Confidentiality

**POLICY NUMBER:**

**G-100**

**SECTION:** Program Quality and Effectiveness

**PAGE:**

1 of 7

**IMPLEMENTATION:**

**APPROVAL:** Board of Health

**SPONSOR:** MOH / CEO

**SIGNATURE:**

**REVIEWED BY:** Governance Committee

**DATE:**

## **PURPOSE**

To facilitate the Board of Health's compliance with certain governance and accountability requirements outlined within the *Municipal Freedom of Information and Protection of Privacy Act* (MFIPPA) and the *Personal Health Information Protection Act* (PHIPA), with respect to the Confidentiality and Security of Personal Information (PI) and/or Personal Health Information (PHI).

To outline the responsible information handling practices (IHPs) expected of Board Members as it relates to PI, PHI and Confidential Information(CI).

## **POLICY**

Through the publication of this policy, the Board of Health: (1) recognizes information Privacy as a human right protected by law; and (2) formalizes its commitment to ensuring the Privacy and Confidentiality of the PI, PHI and CI under the custody and control of the Health Unit.

The BOH is accountable for the lawful Collection, Use, Disclosure and Security of PI and PHI that is under the custody and control of the Health Unit.

Board Members are accountable for maintaining the Confidentiality and Security of CI, PI and PHI that they gain access to for the purpose of discharging their duties and responsibilities as a member of the Board of Health.

The Board shall be informed of all significant privacy risks.

The Board shall be informed of all significant privacy breaches.

## **PROCEDURES**

### 1.0 Board of Health Accountabilities Under MFIPPA

#### 1.1 Designation of Head

Through the approval and publication of this Policy, the Board of Health confirms, in writing, that it designates from among its members, the Board Chair to serve as the "Head" of the institution for the purposes of meeting the requirements outlined in Section 3 of *MFIPPA*; and further

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

<b>SUBJECT:</b> Information Privacy and Confidentiality	<b>POLICY NUMBER:</b>	<b>G-100</b>
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1.2 That the Board Chair delegates the duties and responsibilities of the Head as outlined in Section 3 of *MFIPPA* to the Medical Officer of Health and Chief Executive Officer (MOH/CEO). The day-to-day administration and management of the Health Unit's information privacy program will be operationalized by the Health Unit's Privacy Officer, who reports to the Director of Corporate Services.

### 2.0 Board of Health Accountabilities Under PHIPA

#### **Health Information Custodian – PHIPA, S. 3(6)**

2.1 The medical officer of health of a board of health within the meaning of the *Health Protection and Promotion Act* serves the HIC for the purposes of *PHIPA*.

#### **Contact Person – PHIPA, S. 15**

2.2 The Privacy Officer serves as an Agent of the HIC to:

- (a) Facilitate the HIC's compliance with PHIPA;
- (b) Ensure that all Agents of the HIC are appropriately informed of their duties under PHIPA;
- (c) Respond to requests of an individual for access to or correction of a record of personal health information that is in the custody or under the control of the HIC; and
- (d) Receive complaints from the public about the HIC's alleged contravention of PHIPA or its regulations (S. 15(3)).

#### **Written Public Statement – PHIPA S. 16**

2.3 The Health Unit makes a written statement (APPENDIX A) with respect to its information privacy practices publicly available.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

**SUBJECT:** Information Privacy and Confidentiality  
**SECTION:** Program Quality and Effectiveness  
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### Privacy Breach Notification – PHIPA S. 12, and PHIPA Regulations

- 2.4 The HIC shall inform the Board of all significant privacy breaches, involving any Agents of the HIC, that require mandatory notification to:
- (a) the Information Privacy Commission (IPC) of Ontario in accordance with Section 12(3) of *PHIPA* and the prescribed regulations;
  - (b) a regulatory college within the meaning of the *Regulated Health Professionals Act* or the Canadian Institute of Public Health Inspectors as required and/or appropriate; and/or
  - (c) a police service; and/or
  - (d) the media.

### 3.0 Board Member Confidentiality Awareness and Attestation

- 3.1 Board Members will be provided with a copy of this policy upon orientation to the Board of Health.
- 3.2 As part of the annual development plan, all Board Members shall be required to confirm their awareness of their confidentiality obligations under the applicable privacy legislation and the governance policies of the Board by signing the Annual Confidentiality Attestation (APPENDIX B).

## DEFINITIONS

In this Policy,

1. **“Agents”**, in relation to the Health Information Custodian (hereafter referred to as the HIC or the Custodian), means a person that, with the authorization of the Custodian, acts for or on behalf of the Custodian in respect of Personal Health Information for the purposes of the Custodian, and not the Agent’s own purposes, whether or not the Agent has the authority to bind the Custodian, whether or not the Agent is employed by the Custodian and whether or not the Agent is being remunerated (PHIPA S. 2).
2. **“Collection”** means to gather, acquire, receive or obtain the information by any means from any source.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

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3. **“Confidentiality”** means the nondisclosure of PI or PHI except to another authorized person or where disclosure is permitted by law. (Adapted from *Mosby’s Medical Dictionary*, 9<sup>th</sup> edition. 2009, Elsevier.) Confidentiality also refers to the ethical and fiduciary duty and obligation of individual Board members to safeguard Confidential and/or Entrusted Information.
4. **“Confidential and/or Entrusted Information”** means Personal Information, Personal Health Information and/or privileged information, this information may include, but is not limited to:
  - Matters including Personal Information and Personal Health Information;
  - Personnel matters relating to an employee of the health unit;
  - The security of the property of the Board of Health
  - Proposed or pending acquisition of land, assets, or services for Board of Health purposes;
  - Labour relations or employee negotiations;
  - Litigation or potential litigation, including matters before administrative tribunals, affecting the Board;
  - Advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
  - Matters related to other Acts that may be closed for discussion by the Board of Health
  - Matters that relate to requests under the *Personal Health Information Protection Act* or the *Municipal Freedom of Information and Protection of Privacy Act*.
5. **“Disclosure”** means to make the information available or to release it to another health information custodian or to another person, but does not include to use the information.
6. **“Head”** means the individual designated, in writing, by the Board of Health from among themselves, to act as head of the institution for the purposes of MFIPPA.
7. **“Health Information Custodian”** means a person or organization as defined and described in *PHIPA* who has custody or control of Personal Health Information as a result of or in connection with performing the person’s or organization’s powers or duties. The HIC for the Middlesex-London Health Unit is the Medical Officer of Health (See *PHIPA* S. 3 (1) for the complete definition).
8. **“Identifying Information”** means information that identifies an individual or for which it is reasonably foreseeable in the circumstances that it could be utilized, either alone or with other information, to identify an individual. (*PHIPA* S. 4 (2)).
9. **“Institution”** means a board of health. (*MFIPPA*, S. 2 (1)).

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

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10. **“Personal Information”** means recorded information about an identifiable individual, including:
- (a) Information relating to the race, national or ethnic origin, colour, religion, age, sex, sexual orientation or marital or family status of the individual;
  - (b) Information relating to the education or the medical, psychiatric, psychological, criminal or employment history of the individual or information relating to financial transactions in which the individual has been involved;
  - (c) Any identifying number, symbol or other particular assigned to the individual;
  - (d) The address, telephone number, fingerprints or blood type of the individual;
  - (e) The personal opinions or views of the individual except if they relate to another individual;
  - (f) Correspondence sent to an institution by the individual that is implicitly or explicitly of a private or confidential nature, and replies to that correspondence that would reveal the contents of the original correspondence;
  - (g) The views or opinions of another individual about the individual; and/or
  - (h) The individual’s name if it appears with other personal information relating to the individual or where the disclosure of the name would reveal other personal information about the individual. (*MFIPPA, S. 2(1)*)
11. **“Personal Health Information”** means identifying information about an individual in oral or recorded form, if the information:
- (a) Relates to the physical or mental health of the individual, including information that consists of the health history of the individual’s family;
  - (b) Relates to the providing of health care to the individual, including the identification of a person as a provider of health care to the individual;
  - (c) Is a plan of service within the meaning of the *Home Care and Community Services Act, 1994* for the individual;
  - (d) Relates to payments or eligibility for health care, or eligibility for coverage for health care, in respect of the individual;
  - (e) Relates to the donation by the individual of any body part or bodily substance of the individual or is derived from the testing or examination of any such body part or bodily substance;
  - (f) Is the individual’s health number; and/or
  - (g) Identifies an individual’s substitute decision-maker. *PHIPA S. 4(1)*
12. **“Privacy”** means the qualified right of individual citizens to exercise control over the collection, use and disclosure, of their Personal Information and Personal Health Information, unless the collection, use and/or disclosure of the information is permitted or required by law.



# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

<b>SUBJECT:</b> Information Privacy and Confidentiality	<b>POLICY NUMBER:</b>	<b>G-100</b>
<b>SECTION:</b> Program Quality and Effectiveness	<b>PAGE:</b>	6 of 7

13. **“Privacy breach”** means the loss of custody or control of Personal Information or Personal Health Information. This includes, but is not limited to the: theft, loss, unauthorized use, unauthorized disclosure, unauthorized copying or records, unauthorized modification or records, the insecure transfer or transmission of records and/or the insecure disposal/destruction of records.
14. **“Privacy Officer”** means the individual designated by the Medical Officer of Health and Chief Executive Officer as the individual primarily accountable for the implementation and management of the Health Unit’s Privacy and information handling practices. The Privacy Officer for the Health Unit is the Manager, Privacy and Occupational Health and Safety.
15. **“Records”** means any record of information in any form or in any medium, whether in oral, written, printed, photographic or electronic form or otherwise, but does not include a computer program or other mechanism that can produce a record. (MFIPPA S. 2 and PHIPA, S. 2)
16. **“Security”** means a system of safeguards and precautions established to preserve confidentiality. These means may be legislative, administrative/procedural and/or technical.
17. **“Use”** means to view, handle or otherwise deal with the information.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

**SUBJECT:** Information Privacy and  
Confidentiality

**POLICY NUMBER:**

**G-100**

**SECTION:** Program Quality and  
Effectiveness

**PAGE:**

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### APPLICABLE LEGISLATION

Municipal Act

Municipal Freedom of Information and Protection of Privacy Act

Personal Health Information Protection Act

Regulated Health Professionals Act

### RELATED POLICIES

In addition to this governance policy, the Health Unit's program for the protection of PI, PHI and CI is comprised of the following administrative policies:

Policy 6-010 Confidential Information

Policy 6-020 Access to Information Requests

Policy 6-030 Records Management

Policy 6-040 Security of Personal Information and Personal Health Information

Policy 6-050 Privacy Breach Identification and Management

**REVISION DATES** (\* = major revision):

## MIDDLESEX-LONDON HEALTH UNIT PRIVACY STATEMENT

### Introduction

Protecting your privacy is important to the Middlesex-London Health Unit. In providing health services and health protection and promotion programs, information we collect about you is governed by one or more of the following three laws:

- *Health Protection and Promotion Act*, R.S.O. 1990, c. H.7 (*HPPA*)
- *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c. M56 (*MFIPPA*)
- *Personal Health Information Protection Act*, S.O. 2004, c. 3, Sch. A (*PHIPA*)

### When Is Your Consent Required to Collect, Use, Keep Or Give Out Your Personal Information?

When you seek health-related services from the Health Unit we will seek your permission to collect, use and share your Personal Health Information as required to carry out our job, except in the limited and specific circumstances where we are permitted by law to collect, use or disclose your information without your consent. Examples of when we might disclose or collect your personal or health information without your express consent include, but are not limited to: (1) fulfilling our child in need of protection responsibilities under the *Child and Family Services Act*; or (2) carrying out our duties and responsibilities under the *Immunization School Pupils Act*. If others who are not directly involved in your care want your information, we must ask your permission. If you have any questions about these exceptions, please contact our Privacy Officer. Contact information for the Privacy Officer is provided below.

When we require your Personal Information for participating in a program offered by the Health Unit, we will tell you verbally or in writing what information we are collecting, under what law we are allowed to collect this information, and who you can speak to if you have any questions. This is called “Notice of Collection”.

### Sharing Personal Information with Family and Others

The Health Unit will not share your Personal or Personal Health Information with family members or others who are not health care providers involved in your care, unless you consent to this or the law requires it. For a young child, consent is obtained from a legal parent or guardian. Under the law, we are not allowed to get consent from or give information to a parent who is not the legal guardian (such as those who only have right of access) unless we have the consent of the legal guardian. If an older child or youth has consented to her or his own care, then the Health Unit must get the older child or youth’s consent to release health information to a family member or others who are not health care providers involved in their care. The Health Unit determines the age of consent under the *Health Care Consent Act* at the time of providing health-related services to the older child or youth.

### Your Health Card Number

The number on your Ontario Health Insurance Plan (“OHIP”) card is your “Health Card Number”. You will need to provide your Health Card Number to the Health Unit in order to receive certain health services. This information will not be shared with another institution or individual without your consent.

### Research

Your Personal or Personal Health Information may be used for research projects that the Health Unit is conducting, either alone or with other organizations. Before we collect any information, we will tell you the purpose(s) the information is being collected and used for. Any information used in our research will be expressed solely in statistical terms. This means no information that could be identifiable to you will be in any report generated from the research.

### **Access to Personal and Personal Health Information**

You have a right to see and get a copy of the information in your file, unless the law restricts access. You can request information verbally or in writing. Depending upon the amount of information you ask for, or additional actions that the Health Unit needs to take to provide the information, the law allows MLHU to charge you a fee. The Health Unit may waive this fee.

The Health Unit will respond to your request for information within 30 calendar days. If there is a delay in providing the information, we will notify you and respond as quickly as possible. When all or a part of a record cannot be provided, we will inform you why access is restricted and give the Health Unit's legal authority for this refusal. For instance, the Health Unit is not permitted to disclose information that identifies another person, or that is the subject of a police investigation.

### **Correction of Your Information or Record**

If your personal information changes or you notice a mistake or information is missing in your record, you have a right to ask us to correct your record. The Health Unit is required to respond within 30 days and will change the information or record if we can verify that the new information is correct. If we refuse to make the correction, we will explain why we made this decision. You have the right to give us a letter objecting to our decision. This letter will be kept in your file. As well, you have a right to complain to the Information and Privacy Commissioner of Ontario. Contact information for the Information and Privacy Commissioner of Ontario is provided below.

### **Who to Contact at Middlesex-London Health Unit Regarding Privacy and Access to Information**

The Health Unit's Privacy Officer is the Manager, Access/Privacy and Special Projects. If you have a question about this privacy statement, the Health Unit's privacy policy and procedure, or about any of the Health Unit's information handling practices, please contact

Privacy Officer  
Middlesex-London Health Unit  
50 King Street, London, Ontario N6A 5L7  
(519) 663-5317, Ext. 2251  
Email: [privacy@mlhu.on.ca](mailto:privacy@mlhu.on.ca)

### **Information and Privacy Commissioner of Ontario ("IPC/O")**

If you do not agree with how the Health Unit has responded to your request for access to a record or correction of a record, you have the right to make a complaint to the Information and Privacy Commissioner of Ontario. For more information about how to make a complaint, please see the Information and Privacy Commissioner's website at [www.ipc.on.ca](http://www.ipc.on.ca), or you may write to them at:

Information and Privacy Commissioner/Ontario  
2 Bloor Street East  
Suite 1400  
Toronto, Ontario M4W 1A8

## **Web Privacy Statement**

When you visit Middlesex-London Health Unit's websites, you do so anonymously - there is no need to tell us who you are. If you make an enquiry to Healthunit.com, we will ask you to give your name and mailing address or email address for the purpose of responding to your enquiry. Only those who "need to know" will have access to the personal information provided.

Healthunit.com provides links to other websites. The Health Unit cannot ensure the privacy practices of other sites and encourages you to read their privacy policy before you provide any Personal or Personal Health Information.

Middlesex-London Health Unit's public or "Internet" web server does not retain personal information collected beyond the time it takes to forward it on to a secure internal system for processing. Any email that you send to us through the Internet is unencrypted – so please do not send confidential information via email. In the event that you send an email to Middlesex-London Health Unit, the Health Unit may retain your e-mail address, as well as any information contained in the email, on a secure internal system for responding to your request and tracking any follow-up action.

Encryption technology protects personal information you provide during transmission. When you are in an encrypted session, the web page will contain a notice stating "you are in a secure site". A security icon will also appear in either the lower left corner or the lower right corner of your browser window, depending on your browser. If encryption is not available through a Middlesex-London Health Unit website, an alternative means of communication is recommended (e.g. telephone call).

Personal and Personal Health Information is disposed of according to Middlesex-London Health Unit's record retention schedule. To ensure Personal and Personal Health Information is unrecoverable, any paper records generated are shredded, and electronic media is wiped prior to disposal using a utility program or by physical destruction of the media.

## **Logging Practices**

Middlesex-London Health Unit logs the IP (Internet Protocol) address and clickstream data of site visitors. An IP address is the number automatically assigned to the computer or to the Internet Service Provider requesting a web address. Clickstream data, sometimes called "clickstream analytics", is the process of collecting and analyzing statistical information about how visitors interact with a website. The information may include things such as the general location of the visitor's computer, the pages visited while on the Health Unit website and for how long they were visited. Other actions the visitor completes, for instance filling in an online form or downloading a brochure, may also be recorded. Clickstream data may also include certain basic information about the visitor's computer, such as screen resolution and operating system.

Logged information and clickstream data may be recorded by the Middlesex-London Health Unit and its authorized Agents only and is recorded in non-identifiable form. The information we collect is used for website evaluation, systems analysis and maintenance. Middlesex-London Health Unit's clickstream data is anonymous. The Health Unit will not sell or share clickstream data and/or web log information to third parties.

## ANNUAL CONFIDENTIALITY ATTESTATION

### BOARD OF HEALTH MEMBERS

I, \_\_\_\_\_ (Name of Board Member), understand that as a member of the Board of Health for the Middlesex-London Health Unit ("Health Unit"), I may have access to:

- Confidential or Entrusted Information (as defined within Policy G-100);
- Personal Information (PI) (as defined by MFIPPA);
- Personal Health Information (PHI) (as defined by PHIPA);

This information could be related to Health Unit clients and their families, Health Unit employees and volunteers, members of my own family, friends or associates. Or, it could pertain to Health Unit business, financial and management matters.

I understand that I will only be provided access to such information for the purpose of discharging my duties and responsibilities as a member of the Board of Health. Therefore, due to the highly sensitive nature of this information, I will:

1. Handle all CI, PI or PHI in accordance with Policy G-100.
2. Not collect, use or disclose any CI, PI or PHI without authorization, nor will I discuss, divulge, or disclose CI, PI or PHI to others, unless it is necessary to fulfill my duties and responsibilities. Specifically, I will not:
  - reveal to anyone the name or identity of a client, employee, or volunteer that is disclosed through information provided to me in the course of my duties.
  - repeat to anyone any statements or communications made by or about confidential MLHU business, financial or management matters, or about an MLHU client, client's family or associates.
  - reveal to anyone any information that I learn about an MLHU client, client's family or associates as a result of discussions with others providing care to the client, client's family or associates.
  - write, publish, or contribute to any articles, papers, stories or other written materials, or speak with members of the media with respect to information disclosed to me in the course of my duties as a member of the Board of Health, which has been deemed confidential by the Board of Health or Medical Officer of Health, or would be reasonable to consider confidential or sensitive given the type of information disclosed and the context in which such disclosure is made to the Board of Health, including without limitation, the names or identities of any client, client's family or associates who can be discerned, unless such disclosure is authorized by the Board of Health.
3. Seek clarification if I am unsure whether I have Board of Health/Health Unit authorization to disclose CI, PI, PHI. This clarification should be done by contacting the Medical Officer of Health or Communications Manager.

I have read this statement and understand my obligation to maintain confidentiality. I agree to honor that obligation during my term as a Member of the Board of Health and thereafter. I understand that any contravention of the Board of Health/Health Unit privacy and confidentiality policies could result in financial penalties, legal liability and other consequences and assessments as deemed appropriate or relevant which could be initiated by the Health Unit, another governing body or otherwise.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Name (Please PRINT)

\_\_\_\_\_  
Name of Witness (Please PRINT)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## DEFINITIONS

**Confidential or Entrusted Information**” means Personal Information, Personal Health Information and/or privileged information, this information may include, but is not limited to:

- Matters including Personal Information and Personal Health Information;
- Personnel matters relating to an employee of the health unit;
- The security of the property of the Board of Health
- Proposed or pending acquisition of land, assets, or services for Board of Health purposes;
- Labour relations or employee negotiations;
- Litigation or potential litigation, including matters before administrative tribunals, affecting the Board;
- Advice that is subject to solicitor-client privilege, including communications necessary for that purpose;
- Matters related to other Acts that may be closed for discussion by the Board of Health
- Matters that relate to requests under the *Personal Health Information Protection Act* or the *Municipal Freedom of Information and Protection of Privacy Act*.

The ***Municipal Freedom of Information and Protection of Privacy Act*** defines “**Personal Information**” as:

...recorded information about an identifiable individual, including,

- a) information relating to the race, national or ethnic origin, colour, religion, age, sex, sexual orientation or marital or family status of the individual,
- b) information relating to the education or the medical, psychiatric, psychological, criminal or employment history of the individual or information relating to financial transactions in which the individual has been involved,
- c) any identifying number, symbol or other particular assigned to the individual,
- d) the address, telephone number, fingerprints or blood type of the individual,
- e) the personal opinions or views of the individual except if they relate to another individual,
- f) correspondence sent to an institution by the individual that is implicitly or explicitly of a private or confidential nature, and replies to that correspondence that would reveal the contents of the original correspondence,
- g) the views or opinions of another individual about the individual, and
- h) the individual’s name if it appears with other personal information relating to the individual or where the disclosure of the name would reveal other personal information about the individual [s. 2(1), *MFIPPA*].
- i) personal information does not include information about an individual who has been dead for more than thirty years [s. 2 (2), *MFIPPA*].
- j) personal information does not include the name, title, contact information or designation of an individual that identifies the individual in a business, professional or official capacity [s. 13 (3), *MFIPPA*].

The ***Personal Health Information and Protection of Privacy Act*** defines “**Personal Health Information**” as:

...information that identifies an individual or for which is reasonably foreseeable in the circumstances that could be utilized, either alone or with information, to identify an individual, whether in oral or recorded form, if the information:

- a) relates to the physical or mental health of the individual, including information that consists of the health history of the individual’s family;
- b) relates to the providing of health care to the individual, including the identification of a person as a provider of health care to the individual;
- c) relates to payments or eligibility for health care, or eligibility for coverage for health care, in respect of the individual;
- d) is the individual’s health number; or
- e) identifies an individual’s substitute decision-maker [ss. 4 (1) and (2)].

**GOVERNANCE MANUAL**

<b>SUBJECT:</b>	Financial Planning and Performance	<b>POLICY NUMBER:</b>	<b>G-180</b>
<b>SECTION:</b>	Financial and Organizational Accountability	<b>PAGE:</b>	1 of 4
<b>IMPLEMENTATION:</b>		<b>APPROVAL:</b>	Board of Health
<b>SPONSOR:</b>	MOH / CEO	<b>SIGNATURE:</b>	
<b>REVIEWED BY:</b>	Finance and Facilities Committee	<b>DATE:</b>	

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## **PURPOSE**

To ensure that Health Unit budgeting and financial practices are performed in a fiscally responsible manner and that processes are in place that allow for responsible financial controls and the ability to demonstrate organizational performance.

## **POLICY**

The Secretary-Treasurer prepares and controls the Annual Budget under the jurisdiction of the Board of Health and prepares financial and operating statements for the Board of Health in accordance with Ministry of Health and Long-Term Care policies and Public Sector Accounting Board Guidelines. The Finance and Facilities Committee (FFC) of the Board of Health reviews and recommends the annual budget for Board of Health approval. Additional financial planning and performance tools and processes include Planning and Budget Templates (PBTs), Program Budgeting Marginal Analysis (PBMA), quarterly financial reporting, one-time funding requests, and the factual certificate.

## **PROCEDURE**

### **Fiscal Year**

The fiscal year of the Health Unit is January 1 to December 31 for all mandatory programs and any programs funded in whole or in part, by municipalities. For programs funded by other agencies, the fiscal year shall be determined by the agency providing funding.

### **Annual Budget Preparation**

The annual budget will be developed based on a variety of factors including strategic directions, provincial and / or municipal guidance, previous years' base budgets, community need, new funding or legislative requirements. Budget planning and performance reporting is the responsibility of the Directors, Managers and other staff who manage budgets. The budget planning and approval cycle is attached as Appendix A. The planning and approval cycle has the following components:

#### **1. Planning and Budget Templates**

The program budget templates (PBTs) provide a snapshot of each Health Unit program and help the Board of Health and stakeholders to understand the program's purpose, costs, key performance indicators and other relevant information. Together, the PBTs form the annual



# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

<b>SUBJECT:</b> Financial Planning and Performance	<b>POLICY NUMBER:</b>	<b>G-180</b>
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budget package that is approved by the Board of Health and assists with a broader understanding of the work of the Health Unit.

### **2. Program Budgeting Marginal Analysis**

Program Budgeting Marginal Analysis (PBMA) is a criteria-based budgeting process that facilitates reallocation of resources based on maximizing service. This is done through the transparent application of pre-defined criteria and decision-making processes to prioritize where proposed funding investments and disinvestments are made.

### **3. Quarterly Financial Reporting**

Health Unit staff provide financial analysis for each quarter and report the actual and projected budget variance as well as any budget adjustments, or noteworthy items that have arisen since the previous financial update that could impact the Middlesex-London Health Unit budget.

### **4. One-time Funding Requests**

One-time funding request may be used for to non-reoccurring expenditures or to temporarily enhance program objectives. Requests should be made during the budget preparation process or in certain circumstances within the budget year, by making application to the provincial government for one-time funding. If the request is made after budget preparation and approval, the divisional Director must agree to the need for the request before the application process is initiated. Once the need is established, the approval of the request will follow the policy G-200 Signing Authority based on the total value of the request.

### **5. Factual Certificate**

Health Unit Management completes a factual certificate to increase oversight in key areas of financial and risk management. The certificate process ensures that the FFC has done its due diligence. The certificate is reviewed on a quarterly basis alongside financial updates.

### **6. Audited Financial Statements**

The preparation of the financial statements is the responsibility of the Health Unit's Management and is prepared in compliance with legislation and in accordance with Canadian public sector accounting standards. The Finance & Facilities Committee meets with Management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

It is a requirement of the Board of Health to provide audited financial reports to various funding agencies for programs that are funded from April 1st – March 31st 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.

These programs are also reported in the main audited financial statements of the Middlesex-London Health Unit which is approved by the Board of Health. This report includes program revenues and expenditures of these programs during the period of January 1st to December 31<sup>st</sup>.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

<b>SUBJECT:</b>	Financial Planning and Performance	<b>POLICY NUMBER:</b>	<b>G-180</b>
<b>SECTION:</b>	Financial and Organizational Accountability	<b>PAGE:</b>	3 of 4

### RELATED POLICIES

G-200 Approval & Signing Authority

**REVISION DATES** (\* = major revision):

### Annual Budget Planning and Reporting Cycle

<b>January</b>	<ul style="list-style-type: none"> <li>• Annual budget submission to FFC</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• Annual budget approved by Board of Health</li> <li>• Q4 Variance Reporting and Factual Certificate to FFC</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>• Budget submission to the Ministry of Health and Long-Term Care</li> </ul>
<b>April</b>	
<b>May</b>	<ul style="list-style-type: none"> <li>• Q1 Variance Reporting and Factual Certificate to FFC</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>• January 1 to December 31 – Audited Financial Statements to FFC</li> <li>• High-level planning parameters for upcoming year recommended to FFC</li> </ul>
<b>July</b>	<ul style="list-style-type: none"> <li>• PBMA criteria recommended to FFC</li> </ul>
<b>August</b>	<ul style="list-style-type: none"> <li>• Q2 Variance Reporting and Factual Certificate to FFC</li> </ul>
<b>September</b>	<ul style="list-style-type: none"> <li>• April 1 to March 31 Consolidated Financial Statements to FFC</li> </ul>
<b>October</b>	
<b>November</b>	<ul style="list-style-type: none"> <li>• Q3 Variance Reporting and Factual Certificate to FFC</li> <li>• PBMA proposals recommended to FFC</li> </ul>
<b>December</b>	

**GOVERNANCE MANUAL**

**SUBJECT:** Asset Protection  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** **G-190**  
**PAGE:** 1 of 2

**IMPLEMENTATION:**  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## **PURPOSE**

To ensure that Health Unit assets, Board of Health members, employees, students, volunteers and any other persons legally engaged on the behalf of the Health Unit are adequately insured against physical damage and / or injury and errors and omissions.

## **POLICY**

The Board of Health shall ensure that assets are reasonably protected and not placed at unnecessary risk or liability.

## **PROCEDURE**

The Board of Health shall ensure that:

- Reasonable insurance coverage against fire, theft, casualty losses, with an appropriate deductible is maintained.
- Reasonable insurance coverage against liability losses for Board of Health members, employees, students, volunteers and any other persons legally engaged on the behalf of the Health Unit is maintained.
- Reasonable insurance coverage against losses due to errors and omissions for Board of Health members, employees, students, volunteers and any other persons legally engaged on the behalf of the Health Unit is maintained.
- Where risks are known, the Health Unit actively mitigates these risks through planning and policy development (e.g. building security planning).

### **Review of Insurance Coverage**

The Associate Director, Finance or designate reviews all insurance policies annually with insurance professionals representing the Board of Health. The Associate Director, Finance or designate presents any substantive changes in these policies to the Finance and Facilities Committee of the Board of Health for their approval.

### **Request for Proof of Insurance – Insurance Certificates**

From time to time, staff may be required to provide proof of the Health Unit's insurance, for example for renting facilities and equipment.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

**SUBJECT:** Asset Protection

**POLICY NUMBER:**

**G-190**

**SECTION:** Financial and Organizational  
Accountability

**PAGE:**

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Staff must submit the request to the Associate Director, Finance or designate 10 business days prior to the date required by the 3rd party. The request should detail the following:

- Date of the event
- The location and description of the event
- The 3rd party contact information including name, address and fax number

The Associate Director, Finance or designate will liaise with the insurance agent to fill the request, and ensure the 3rd party receives a copy of the insurance certificate.

The Associate Director, Finance or designate will keep all Insurance Certificates, and may provide a copy to the requestor if required.

**REVISION DATES** (\* = major revision):

1992-09-23

1997-09-25

2000-06-31

2005-03-02

2008-10-30

2014-06-01

GOVERNANCE MANUAL

**SUBJECT:** Investing  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** G-210  
**PAGE:** 1 of 2

**IMPLEMENTATION:**  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## PURPOSE

The purpose of the investment policy is to set out a framework for investing to maximize investment income at minimal risk to capital while meeting the daily cash requirements of the Board.

## POLICY

The Middlesex-London Health Unit, pursuant to Section 56 (1) of the Health Promotion and Protection Act may enact by-laws and policies respecting banking and finance.

The Board of Health shall invest public funds in a manner that maximizes investment income and minimize investment risk while meeting the daily cash requirements of the Board and conforming with all related statutory and contractual requirements. The investment policy shall govern the investment activities of the Board's General Operating account, Reserves and Reserve Funds, and Trust Funds.

The Health Unit shall adhere to the following objectives in the consideration, purchase, disposal and administration of any Board of Health held investments:

- a) **Adherence to Statutory Requirements**  
All investment activities shall be in compliance with the relevant sections of any applicable legislation, related regulations, and applicable funding agreements.
- b) **Preservation of Capital**  
Safety of principal is a primary objective of the investment portfolio. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- c) **Liquidity**  
The investment portfolio shall remain sufficiently liquid to meet all operating or cash flow requirements and limit temporary borrowing requirements. Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets.
- d) **Diversification**  
The portfolio shall be diversified by asset class, issuer type, credit rating and by term to the extent possible, given legal and regulatory constraints.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

**SUBJECT:** Investing  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:**  
**PAGE:**

**G-210**  
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e) **Yield**

The Health Unit shall maximize the net rate of return earned on the investment portfolio, without compromising the other objectives listed previously. Investments are generally limited to relatively low risk securities in anticipation of earning a fair return relative to the assumed risk.

### PROCEDURE

The Secretary-Treasurer shall have overall responsibility for the prudent investment of the Board's investment portfolio. The Secretary-Treasurer shall have the authority to implement the investment program and establish procedures consistent with this policy. Such procedures shall include the explicit delegation of the authority needed to complete investment transactions however the Secretary-Treasurer shall remain responsible for ensuring that the investments are compliant with legislations and this policy. No person may engage in an investment transaction except as provided under the terms of this policy.

The Secretary-Treasurer shall be authorized to enter into arrangements with banks, investment dealers and brokers, and other financial institutions for the purchase, sale, redemption, issuance, transfer and safe-keeping of securities in a manner that complies to applicable legislation.

### APPLICABLE LEGISLATION

Health Protection and Promotion Act, R.S.O. 1990, c. H.7  
Municipal Act, 2001, S.O. 2001, c. 25

### RELATED POLICIES

By-law #2 Banking and Finance

**GOVERNANCE MANUAL**

**SUBJECT:** Tangible Capital Assets  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** G-240  
**PAGE:** 1 of 5

**IMPLEMENTATION:**  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## PURPOSE

The purpose of this policy is to prescribe the accounting treatment for tangible capital assets so that investments in property, plant and equipment are reflected on the Health Unit's financial statements in order to comply with Section 3150 of the Public Sector Accounting Board (PSAB) Handbook.

## POLICY

The principle issue regarding tangible capital assets (TCA) is the recognition of the assets and the determination of amortization charges. This policy sets forth how the Health Unit gathers and maintains information needed to prepare financial statements in regards to tangible capital assets.

## PROCEDURE

### Capitalization and Asset Categories:

Tangible capital assets should be capitalized (recorded in the fixed asset sub-ledger) according to the following thresholds per year:

<b>Categories</b>	<b>Useful Life</b>	<b>Thresholds</b>
Land	Capitalize Only	All
Buildings	40 years	\$50,000
Building Betterments <ul style="list-style-type: none"> <li>• Roof</li> <li>• Interior Renovations</li> <li>• Heating, Ventilation and Cooling Systems</li> </ul>	20 years 10 years 10 years	\$15,000 \$5,000 \$5,000
Computer Systems (pooled hardware, software)	4 years	\$10,000
Motor Vehicle	5 years	\$10,000
Furniture and Equipment (pooled)	7 years	\$10,000

\*The Health Unit must have legal title to the assets in order for the asset to qualify as a capital asset.



# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

**SUBJECT:** Tangible Capital Assets  
**SECTION:** Financial and Organizational  
Accountability

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### Valuation of Assets

Tangible capital assets should be recorded at cost plus all ancillary charges necessary to place the asset in its intended location and condition for use.

#### 1. Purchased assets

The cost is the gross amount paid to acquire the asset and includes all non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs etc., net of any trade discounts or rebates.

The cost of land includes purchase price plus legal fees, land registration fees, transfer taxes etc. Costs would include any costs to make the land suitable for intended use such as demolition and site improvements that become part of the land.

#### 2. Acquired, Constructed or Developed Assets

The cost includes all costs directly attributable (e.g. construction, architectural and other professional fees) to the acquisition, construction or development of the asset. Capitalization of general administrative overhead is not permitted.

#### 3. Donated or Contributed Assets

The cost of donated or contributed assets is equal to the fair value at the date of construction or contribution. Fair value may be determined using market or appraisal values. Cost may be determined by an estimate of replacement cost.

### Componentization

Tangible capital assets may be accounted for using either the single asset or component approach. Whether the component approach is to be used will be determined by the usefulness of the information versus the cost of collecting and maintaining information at the component level.

Factors to consider when determining whether to use a component approach include:

- a) Major components have significantly different useful lives and consumption patterns than the related tangible capital asset.
- b) The value of the components in relation to the related capital tangible capital asset.

### Amortization

The cost, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a rational and systematic manner appropriate to its nature and use. (PSAB 3150.22)

Amortization should be accounted for as an expense in the statement of operations. A record is still required for assets still in use, but already fully amortized. Amortization does not commence until the asset is available for use. In the year an asset is put into service, half of the applicable amortization is expensed. The method of asset amortization, threshold levels and estimated useful life will be reviewed on an annual basis.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

**SUBJECT:** Tangible Capital Assets  
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### Disposal

Managers should notify the Associate Director, Finance when assets become surplus to operations. Disposal procedures for capital assets will be in accordance with Health Unit Procurement Policy.

### Capital Leases

Any capital lease shall be accounted for in the same manner as acquiring a capital asset.

### Reporting

PSAB 3150.40 requires that the financial statements should disclose, for each major category of tangible capital assets and in total:

- a) Cost at the beginning of the period
- b) Additions in the period
- c) Disposals in the period
- d) The amount of any write-downs in the period
- e) The amount of amortization of the costs of tangible capital assets for the period
- f) Accumulated amortization at the beginning and end of the period and
- g) Net carrying amount at the beginning and end of the period.

### Method for determining initial cost of each asset category:

Where feasible, an inventory of all assets will be conducted. A master list of assets will be created, identified by category and updated as assets are acquired or disposed of. Assets which are old and still in use past their normal amortization period will still be recorded.

### Other Valuation:

Where possible and where the age of the capital asset is identified as being within 7 years (legislated retention period) historical cost will be determined from accounting records. In the absence of historical records, or where the cost and effort required to perform the appropriate research may outweigh the benefits, current replacement costs, discounted to the year of acquisition or construction, will be used. CPI rates will be used for discounting purposes. For buildings, historical values will be determined by a professional engineering firm. A consistent method of estimating the costs will be applied except where it can be demonstrated that a different method would provide a more accurate estimate of the cost.

Future capital assets will be recorded at cost. Contributed capital assets will be recorded at fair value at the time of contribution.

### Definitions

**Tangible Capital Assets:** are non-financial assets having physical substance that:

- a) Are used on a continuing basis in the Health Unit's operations
- b) Have useful lives extending beyond one year
- c) Are not held for re-sale in the ordinary course of operations.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

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**Amortization:** is the accounting process of allocating the cost less the residual value of a tangible capital asset to operating periods as an expense over its useful life. (Also referred to as depreciation.)

**Betterments:** are subsequent expenditures on tangible capital assets that:

- Increase service capacity
- Lower associated operating costs
- Extend the useful life of the asset
- Improve the quality of the asset

These costs are included in the tangible capital asset's cost. Any other expenditure would be considered a repair or maintenance and expensed in the period in which the expense was incurred.

**Capital lease:** is a lease with contractual terms that transfer substantially all the benefits and risks inherent in ownership of property to the Health Unit. One or more of the following conditions must be met:

- a) There is reasonable assurance that the Health Unit will obtain ownership of the leased property by the end of the lease term
- b) The lease term is of such duration that the Health Unit will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span.
- c) The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement.

**Capitalization threshold:** is the minimum amount that expenditures must exceed before they are capitalized and are reported on the balance sheet of the financial statements. Items not meeting the threshold would be recorded as an expense in the period in which the expense was incurred.

**Group Assets (pooling):** have an individual value below the capitalization threshold but have a material value as a group. Although recorded in the financial systems as a single asset, each unit may be recorded in the asset sub-ledger for monitoring and control of its use and maintenance. Examples could include computers, furniture and fixtures, small moveable equipment etc.

**Useful Life:** is the shortest of the asset's physical, technological, commercial or legal life.

# MIDDLESEX-LONDON HEALTH UNIT

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### APPLICABLE LEGISLATION

Public Sector Accounting Board (PSAB) Handbook

**REVISION DATES** (\* = major revision):  
2010-01-01

**GOVERNANCE MANUAL**

**SUBJECT:** Reserve and Reserve Funds  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** G-250  
**PAGE:** 1 of 8

**IMPLEMENTATION:**  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## **PURPOSE**

The purpose of this policy is to provide a process for establishing, maintaining, and using reserves and reserve funds.

## **POLICY**

The maintenance of a reserve and reserve funds is an acceptable business practice, and will help protect the Health Unit and its funders from future funding liabilities. In order for the Health Unit to address one-time or short-term expenditures, either planned or unplanned, which arise, it is necessary to maintain reserve and/or reserve funds.

## **PROCEDURE**

The Health Unit will attempt to offset any unexpected expenditures within the annual operating budget for all Health Unit programs where possible without jeopardizing programs.

The Health Unit will, where possible, leverage the use of reserve and reserve funds for requesting funding grants from provincial funders or other sources.

### **Establishment of Reserves and Reserve Funds**

Any reserve and reserve fund will be established by resolution of the Board of Health which will provide the purpose or use, maximum contributions, and expected timelines for contributions and drawdowns. A list of Health Unit reserve and reserve funds is attached as Appendix A

Any reserve or reserve fund is to be held in accordance to Policy G-210 Investment and Borrowing with the same signing officers as other Health Unit bank accounts.

### **Contributions / Drawdowns**

Any planned contributions and drawdowns to the reserve or reserve funds will be included in the annual operating budget approved by the Board of Health. Any audited unexpended municipal funds are eligible for transfer to a reserve or reserve fund by resolution of the Board of Health subject to consultation with municipal councils.

Any unplanned withdrawals from the reserve or reserve funds will be approved by resolution of the Board of Health.

# MIDDLESEX-LONDON HEALTH UNIT

## GOVERNANCE MANUAL

**SUBJECT:** Reserve and Reserve Funds  
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Any contributions to or drawdowns from reserve or reserve funds that include funding from municipal sources will be made using the same municipal apportionment used for funding public health programs.

### **Limits**

The maximum contributions to a reserve fund shall be the amount required to fulfill the specific requirement.

The maximum contributions to reserves for any particular operating year shall be 2% of gross revenues found on the annual statement of operations of the audited financial statements.

The maximum cumulative reserves shall be 10% of gross revenues found on the annual statement of operations of the audited financial statements.

### **Annual Reporting**

An annual report will be provided to the obligated municipalities outlining the transactions of the reserve and reserve funds during the previous year. Where possible, planned or future contributions and drawdowns will be included.

### **DEFINITIONS**

**Reserves:** are amounts set aside by resolution of the Board of Health that are carried year to year mainly as contingencies against unforeseen events or emergencies.

**Reserve Funds:** are amounts set aside for specific purposes by resolution of the Board of Health. They are carried from year to year unless consumed or formally closed.

**REVISION DATES** (\* = major revision):  
2014-11-20

## Middlesex-London Health Unit Reserve / Reserve Fund Summary

### **Funding Stabilization Reserve**

#### **Purpose:**

The Funding Stabilization Reserve Fund is required to ensure the ongoing financial stability and fiscal health of the Board. Generally, the use of these funds falls within these three categories:

- 1) ***Operating and Environmental Emergencies*** – highest priority and are based on public safety and demand nature of the expenditure.
- 2) ***Revenue Stability and Operating Contingency*** - intended to stabilize the impacts of cyclical revenue downturns and operating cost increases that are largely temporary and not within the Health Unit's ability to adjust in the short-term.
- 3) ***Innovation*** – incentive to encourage creativity and innovation, funds maybe be used to explore innovative and creative solutions directed towards making the Health Unit more efficient and effective.

#### **Fund Limit:**

Total fund balance not to exceed 10% of gross revenues in any given year.

#### **Maximum Yearly Contribution:**

Annual contributions to the fund should not exceed 2% of gross revenues in the year the contribution is made.

#### **Expected Contribution / Withdrawals:**

None.

## **Dental Treatment Reserve Fund**

### **Purpose:**

The reserve fund was established with proceeds from the sales of assets as a result of closure of the various clinics throughout the City of London as a result in a change in policy from the Ontario Works program. The purpose of the fund are to fund annual deficits (if any) from operations and ultimately for future obligations relating to a closure of the Dental Treatment Clinic.

### **Fund Limit:**

Total fund balance should not exceed the anticipated closing costs for the dental clinic. It is estimated to be \$250,000 (2014).

### **Maximum Yearly Contribution:**

Maximum yearly contribution is set at the annual surplus from operations (if any).

### **Expected Contribution / Withdrawals:**

- Potentially the annual amount of any operating shortfall.



## **Sick Leave Reserve Fund**

### **Purpose:**

The reserve fund was established and contributions made, as a result of the OMERS rate holiday. Employees hired prior to January 1, 1982 are entitled to accumulate and receive payment upon retirement of up to six month's salary of unused sick leave credits. Funds are to be applied to payment of this obligation or liability.

### **Fund Limit:**

The total fund balance should equal the estimated liability as per the audited financial statements for the Middlesex-London Health Unit.

### **Maximum Yearly Contribution:**

Annually contributions may be required for increases in the liability due to salary increases and accumulation of additional sick credits for employees with balances less than the maximum payout.

### **Expected Contributions / Withdrawals:**

Withdrawals occur from time to time when qualified employees retire.

## **Environmental Reserve – Septic Tank Inspections**

### **Purpose:**

This reserve funds was established to cover possible future settlements of outstanding lawsuits against the Middlesex-London Health Unit due to inspections of septic installations under what is now the Part 8 of the Building Code.

The lawsuits generally relate to the claim of faulty septic tank installations. Often Middlesex-London Health Unit was named in the lawsuit as the Public Health Inspector inspected the installation. Middlesex-London Health Unit has not performed this work since around 1994.

### **Fund Limit**

The total fund balance should equal the estimated liability as per the audited financial statements for the Middlesex-London Health Unit.

### **Maximum Yearly Contribution:**

Annually contributions would be restricted to the increase in the liability.

### **Expected Contributions / Withdrawals:**

None.

## **Technology & Infrastructure Reserve Fund**

### **Purpose:**

The Technology and Infrastructure Reserve is established to create a funding source for buildings and infrastructure capital projects, new equipment purchases and capital replacement programs. Use of the reserve is restricted to the following types of purchases:

- Major construction, acquisition, or renovation activities as approved by the Board of Health
- Major purchases of Information Technology software or hardware.
- Vehicle, furniture and/or equipment replacement

### **Fund Limit:**

\$ 2 million

### **Maximum Yearly Contribution:**

Annual contributions = \$250,000

### **Expected Contributions / Withdrawals:**

\$250,000 (Contribution)

**Employment Costs Reserve Fund**

**Purpose:**

Contributions are available to maintain services by alleviating the impact of the growth of wages and/or benefits and other related employment costs.

**Fund Limit:**

\$200,000

**Maximum Yearly Contribution:**

Annual contributions = \$200,000

**Expected Contributions / Withdrawals:**

None

**SUBJECT:** Governance Principles and  
Board Accountability

**POLICY NUMBER:**

**G-260**

**SECTION:** Board Effectiveness

**PAGE:**

1 of 2

**IMPLEMENTATION:**

**APPROVAL:** Board of Health

**SPONSOR:** MOH / CEO

**SIGNATURE:**

**REVIEWED BY:** Governance Committee

**DATE:**

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## **PURPOSE**

As part of the Board of Health's responsibility for ensuring board effectiveness, the Board will establish a governance principles and accountability policy. This policy seeks to articulate the overarching philosophy and approach to its governance responsibilities, including its governance principles and accountabilities.

## **POLICY**

The Middlesex-London Board of Health is committed to the following principles and accountabilities:

- Acting in a fiduciary duty to the Middlesex-London Health Unit and in the best interest of the Corporation;
- Being accountable to the individuals and communities which it serves, and to the Government of Ontario and local municipalities for the efficient and effective delivery of public health programs and services;
- Providing a focus on strategic leadership and direction;
- Making decisions in a rigorous and transparent manner;
- Creating a clear differentiation between governance and management while recognizing their interdependencies;
- Establishing policies, making decisions and monitoring performance relating to the key dimensions of the business of the Middlesex-London Health Unit and to the Board of Health's own effectiveness; and
- Holding management accountable for providing policy options, appropriate reports to support decisions and the monitoring and reporting of management and operations of the Health Unit to ensure consistency with Board of Health policy.

The Middlesex-London Board of Health governance principles and accountabilities align with the Ontario Public Health Organizational Standards and are based on best practices in public sector governance. The critical elements of governance and accountability also take into consideration the unique context of public health units.

**SUBJECT:** Governance Principles and  
Board Accountability

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**G-260**

**SECTION:** Board Effectiveness

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## **PROCEDURE**

The governance principles and accountabilities are expressed through a distinctive set of governance practices relating to the following areas:

- Leadership and Board Management;
- Program Quality and Effectiveness;
- Financial and Organizational Accountability;
- Board Effectiveness; and
- Communications and External Relations.

These practices are further operationalized by Board of Health Governance By-Laws and Policies outlined in Appendix A.

## **APPLICABLE LEGISLATION**

Ontario Public Health Organizational Standards

## **RELATED POLICIES**

**REVISION DATES** (\* = major revision):

## Appendix A - Policy G-260

<b>By-Laws</b>	<ul style="list-style-type: none"> <li>• By-law #1 - Management of Property</li> <li>• By-law #2 - Banking &amp; Finance</li> <li>• By-law #3 - Proceedings of the Board of Health</li> <li>• By-law #4 - Duties of the Auditor</li> </ul>
<b>Strategic Direction</b>	<ul style="list-style-type: none"> <li>• Strategic Planning</li> </ul>
<b>Leadership and Board Management</b>	<ul style="list-style-type: none"> <li>• MOH / CEO Direction</li> <li>• MOH / CEO Position Description</li> <li>• MOH / CEO Selection and Succession Planning</li> <li>• MOH / CEO Performance Appraisal</li> <li>• MOH / CEO Compensation</li> <li>• MOH / CEO Reimbursement and Travel</li> </ul>
<b>Program Quality and Effectiveness</b>	<ul style="list-style-type: none"> <li>• Occupational Health and Safety – Framework</li> <li>• Quality Improvement - Framework</li> <li>• Privacy &amp; Security of Information</li> <li>• Performance Monitoring</li> <li>• Risk Management</li> <li>• Ethics</li> <li>• Respect for Diversity</li> <li>• Complaints</li> <li>• Jordan's Principle</li> </ul>
<b>Financial and Organizational Accountability</b>	<ul style="list-style-type: none"> <li>• Financial Planning and Performance</li> <li>• Asset Protection</li> <li>• Approval and Signing Authority</li> <li>• Investing</li> <li>• Borrowing</li> <li>• Contractual Services</li> <li>• Procurement</li> <li>• Tangible Capital Assets</li> <li>• Reserve and Reserve Funds</li> <li>• Corporate Sponsorship</li> <li>• Donations</li> <li>• Gifts and Honorariums</li> <li>• Board Member Remuneration</li> <li>• Travel Reimbursement</li> </ul>
<b>Board Effectiveness</b>	<ul style="list-style-type: none"> <li>• Governance Principles and Board Accountability</li> <li>• Roles and Responsibilities of the Board of Health</li> <li>• Board Size and Composition</li> <li>• Standing and Ad Hoc Committees</li> <li>• Board of Health Self- Assessment</li> <li>• Nominations and Appointments to the Board of Health</li> <li>• Resignation and Removal of Board Members</li> <li>• Board of Health Orientation and Development</li> <li>• Conflicts of Interest &amp; Declaration</li> <li>• Code of Conduct</li> </ul>
<b>Communications and External Relations</b>	<ul style="list-style-type: none"> <li>• Advocacy</li> <li>• Community Engagement</li> <li>• Relationship with the Ministry of Health and Long-Term Care and Local Health Integration Network</li> <li>• Relationships with Other Health Service Providers and Key Stakeholders</li> <li>• Annual Report</li> <li>• Media Relations</li> <li>• Board of Health Reports</li> </ul>

**GOVERNANCE MANUAL**

**SUBJECT:** Corporate Sponsorship  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** **G-310**  
**PAGE:** 1 of 4

**IMPLEMENTATION:** September 25, 1997  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## **PURPOSE**

The MLHU welcomes and encourages sponsorship to advance the work of the organization. The purpose of this policy is to provide guidelines to maximize revenue opportunities while safeguarding the Health Unit's corporate values, image, reputation, assets and interests.

## **POLICY**

In this policy, "sponsorship" refers to a mutually agreed to arrangement, prepared in writing, between the Health Unit and an external party (organization or individual referred to as the "sponsor") where the sponsor contributes money, goods or services to a Health Unit facility, program, project or special event in return for recognition, acknowledgement, or other promotional considerations or benefits.

This policy excludes donations, gifts in-kind or advice where no business relationship or association is contemplated or is required and where not reciprocal consideration is being sought. Refer to Donations Policy.

### **Reputational Risk**

#### Conflict of Interest

The policy applies to all Staff / Board Members, and all relationships between the Health Unit and the sponsor. Staff / Board Members must not receive direct professional, personal or financial gain from an affiliation with the sponsor. The Health Unit must be vigilant at all times to avoid any real or apparent conflict of interest in accepting sponsorships. For more details on conflict of interest refer to Policy G-380 Conflict of Interest and Declaration.

#### Brand Preservation

The sponsorship must enhance, not impede, the Health Unit's ability to act in the best interest of the public. Agreements shall not in any way invoke future consideration, influence or be perceived to influence the day to day operations of the Health Unit. The Health Unit will maintain complete control of all funds provided from sponsors. The Health Unit's intangible intellectual assets, including name and logo, will be protected at all times. Sponsors will not be permitted to use Health Unit's name or logo for any commercial purpose or in connection with the promotion of any product. The Health Unit will not provide product or service endorsements or allow commercial product promotions. Use of the MLHU logo by other agencies must be approved by Communications.



**SUBJECT:** Corporate Sponsorship  
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The Health Unit aims to preserve and protect its image and reputation at all times, and therefore, will not solicit or accept sponsorship from companies whose products or services are inconsistent with MLHU's mission, vision, values or health promotion messaging. Under no circumstances will corporations in the production or distribution of breast milk substitutes be considered for sponsorship. Consideration can be given to subsidiary companies as long as the parent company is not promoted.

The Health Unit reserves the right to reject any unsolicited sponsorships that have been offered, and to refuse to enter into agreements for any sponsorships that may have originally been solicited by the Health Unit.

## **PROCEDURE**

### **Impact Assessment**

There may be legal, administrative, professional practice or other considerations (e.g. labour relations, budget, resourcing, health promotion messaging etc.) that should be reviewed and clarified before entering into any type of sponsorship agreement. Refer to Appendix A Corporate Sponsorship Assessment Form.

### **Sponsorship Agreement**

#### Approval

All sponsorship opportunities must be reviewed by the Division Director with consultation as appropriate, before any agreement is signed. The Signing Authority Policy governs the approvals required for the execution of any sponsorship agreement. All sponsorships regardless of their value must have a signed agreement, which clearly outlines the responsibilities of all parties.

#### Multi-Year Agreements

Sponsorship agreements that are entered into, which span greater than one year, are to be evaluated on an annual basis by the Associate Director, Finance to ensure that the criteria have been met, and will continue to be met. Any changes by the Health Unit to the sponsorship agreement will be forwarded to the appropriate authorizing person as per the Signing Authority Policy.

#### Multi-Party Agreements

When activities are planned in partnership with other organizations, and a sponsorship agreement is involved, consensus about the corporate sponsorship must be achieved among all partners. All parties must sign off on the sponsorship agreement.

#### Sponsor Recognition

How the sponsor is recognized or acknowledged must be included in the sponsorship agreement.

#### **Solicitation**

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The solicitation process for sponsorship does not need to follow the competitive procurement process for quotes. Any other situations that are an exception to this Policy will be reviewed by the Medical Officer of Health / Chief Executive Officer (MOH / CEO) and the Board of Health if required.

## DEFINITIONS

**Charitable Donation:** A free or philanthropic contribution or gift, usually to a charity or public institution. It could be in the form of goods, services or funds given with expectation of a tax receipt.

**Corporate Sponsorship:** Is a marketing-oriented, contracted partnership between a corporation and a not-for-profit organization with obligations and benefits to both parties. What distinguishes corporate sponsorship from a charitable donation is the expectation for corporate recognition. A corporation may choose to sponsor an organization on a short or long-term basis by providing funding, goods or services. Corporations may use sponsorship as a deductible business expense. Examples of corporate sponsorship are:

- Donating products for contests
- Printing of materials
- Donating supplies, equipment, food or people
- Providing mailing services
- Funding for specific programs or activities
- Providing meeting space
- Naming rights

**Sponsorship Arrangement:** Is a business arrangement whereby the partner commits resources (monies and/or in-kind resources) to support a specific project or activity, but does not share in the profits or underlying risks of the project. The partner contributes funds to an event, program or even a capital project and receives a benefit (e.g., specific image and marketing opportunities) from the associated publicity.

**Sponsorship Agreement:** The document which outlines the terms and conditions of the Sponsorship Arrangement, and outlines the responsibilities of all parties.

**Endorsement:** A formal and explicit approval or a promotional statement for a product or service of a corporation.

**Naming Rights:** A type of sponsorship in which an external company, organization, enterprise, association or individual purchases the exclusive right to name an asset or venue (e.g., a library building, sports facility or part of a facility - an ice pad within a multi-pad facility, etc.) for a fixed or indefinite period of time. Usually naming rights are considered in a commercial context, which is that the naming right is sold or exchanged for significant cash and/ or other considerations under a long-term arrangement.

**Solicitation:** Act or instance of requesting or seeking bid, business, or information.



## MIDDLESEX-LONDON HEALTH UNIT

### GOVERNANCE MANUAL

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**APPLICABLE LEGISLATION**

Not applicable.

**RELATED POLICIES**

G-330 Gifts and Honorariums  
G-200 Signing Authority

**REVISION DATES** (\* = major revision):

September 25, 1997

May 31, 2000

May 16, 2002

March 31, 2014

**Governance Policy Manual – Corporate Sponsorship Assessment Form**

1. Name of proposed sponsor: \_\_\_\_\_  
Name of sponsor contact person: \_\_\_\_\_  
Name of MLHU Contact Person  
(Division Director /Project Staff): \_\_\_\_\_

2. Any prior philanthropic association with the MLHU?  
Yes  No

Describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. What is the nature of the proposed sponsorship?

Division: \_\_\_\_\_  
Project or Event: \_\_\_\_\_  
Describe: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

4. How will this relationship advance the overall health of the community and/or the mission of the MLHU?

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. Is the sponsor's mission and project or service compatible with the Health Unit mission?

Yes  No

6. Outline any potential conflict of interest (Real or Apparent).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. Optimal timing for submission of requests for sponsorship proposal to company.

---

8. Information on company sponsorship approval process.

---

9. What does Corporate Sponsor require from MLHU for their approval process?

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10. Corporate Sponsor's Annual Report & Strategic Plan obtained:

Yes  No  N/A

11. Has another MLHU Division or project stated an intention to solicit from this sponsor?

Yes  No

12. Probable response to this sponsorship relationship within:

	UNFAVOURABLE	NEUTRAL	FAVOURABLE
The Ministry of Health			
The Community			
Other MLHU Stakeholders			

13. Overall assessment of this sponsorship relationship:

1                      2                      3                      4                      5  
 Not Useful                      Useful                      Very Useful

14. According to MLHU policy have appropriate MLHU signators in the MLHU reviewed this Sponsorship Assessment Form?

Yes  No

Comments or Conditions:

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---

15. Division Director if applicable:

Accept  Reject

---

(name and position)

---

(date)

16. Medical Officer of Health / Chief Executive Officer recommendation if applicable:

Accept       Reject       N/A

\_\_\_\_\_

\_\_\_\_\_

(signature and position)

(date)

17. Board of Health recommendation if applicable:

Accept       Reject       N/A

\_\_\_\_\_

\_\_\_\_\_

(Chair of Board)

(date)

18. Assessment form completed by:

\_\_\_\_\_

\_\_\_\_\_

(signature and position)

(dates)

**ATTACH A COPY OF THE PROPOSAL TO/FROM THE SPONSOR TO THIS FORM.**

# Governance Policy Manual – Corporate Sponsorship Agreement / Contract

**BETWEEN:**

Middlesex-London Health Unit (the "Health Unit")

**AND**

The "Corporate Sponsor"

\_\_\_\_\_

Corporate Name

\_\_\_\_\_

Address

\_\_\_\_\_

**ACTIVITY:**

\_\_\_\_\_

(Indicate exact manner in which event is to be described)

**LOCATION OF ACTIVITY:**

\_\_\_\_\_

**DESCRIBE THE DONATION:**

\_\_\_\_\_

**PURPOSE**

The Corporate Sponsor has agreed to sponsor (the Activity indicated above).

The Agreement sets forth the respective roles, obligations and commitments of the Corporate Sponsor and the Health Unit regarding the Activity.

Each party agrees to observe this Agreement to the best of its ability.

**Recognition/Promotion**

In all promotional materials and publicity, the Activity will be described as indicated above. Describe the prominence of Health Unit/Corporate Sponsors names and logos in all promotional materials and signage used in connection with the Activity.

Describe content and style of promotion materials.

\_\_\_\_\_

\_\_\_\_\_



## **ADMINISTRATION**

### **1.0 The Corporate Sponsorship Agreement/ Sponsorship Contract addresses the following:**

- 1.1 Insurance Coverage if applicable.
- 1.2 Responsibilities, liabilities, obligations and benefits of MLHU and Corporate Sponsor.
- 1.3 Project timelines.
- 1.4 Describe content and style of promotional materials.
- 1.5 Commitments to suppliers/others.
- 1.6 Pricing of participation in the activity.
- 1.7 Revenue and expenditure budget.
- 1.8 Frequency of reports re project/program status to Corporate Sponsor.
- 1.9 Financial Considerations - receipts, proceeds, statements of account (describe the use of proceeds, services in kind and uses of the donation), audit requirements.

### **2.0 Termination**

If the Corporate Sponsor is sponsoring the Activity on a "one time" basis state: "this Agreement will terminate when the Activity is concluded and all obligations with respect thereto have been satisfied".

If the Corporate Sponsor will be sponsoring the Activity on a "continuing" basis state: "this Agreement will continue in force until terminated by either party on at least 30 days prior written notice to the other party".

After termination of this agreement, the Corporate Sponsor will no longer be associated with the Activity. The Health Unit will be entitled to continue, discontinue or modify the Activity as it considers appropriate and the Activity, the name, style and any logos associated with the Activity, excluding any logos of the Corporate Sponsor, will remain the property of the Health Unit.

### **3.0 Modifications**

This Agreement is subject to any additional matters agreed to be the parties described in any appendix attached hereto.

## **The Middlesex-London Health Unit**

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Medical Officer of Health / Chief Executive Officer

---

Date

## **The "Corporate Sponsor"**

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Per

---

Date

**SUBJECT:** Donations  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** **G-320**  
**PAGE:** 1 of 3

**IMPLEMENTATION:** March 31, 2014  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## **PURPOSE**

The Health Unit, while having charitable status, is not in the “business of fundraising” and therefore does not actively solicit donations. However, it may from time to time, receive donations from the public or other organizations. The purpose of this policy is to provide guidance to Health Unit staff on accepting donations that are appropriate, ethical, and consistent with the organization’s values; and, on dealing appropriately with donors who have made a donation.

## **POLICY**

### **Responsibility to MOHLTC**

Although MOHLTC encourages agencies to raise funds, ministry funds cannot be used to support fundraising activities (e.g., salary for a fund raiser, supplies, advertising). Any fundraised dollars must be accounted for separately on the agency’s audited financial statements. A reasonable amount of time spent at planning meetings is acceptable and would not be considered a fundraising activity.

### **Responsibility to Donors**

The Health Unit must ensure that any donors or prospective donors are treated in an ethical and responsible manner at all times. At no time shall Health Unit staff exert undue pressure or influence on a donor or prospective donor. If there is any perceived conflict of interest with Health Unit staff, when dealing with a donor or prospective donor, that conflict of interest will be declared to the Medical Officer of Health / Chief Executive Officer (MOH / CEO), and the donor or prospective donor will also be made aware of the conflict of interest.

## **PROCEDURE**

### Consultation

Health Unit staff will encourage donors to consult with Professional Advisors of their choice, as well as with family members, prior to making a donation to ensure that the donor will not be disadvantaged by the donation.

### Restricted Donations

The Health Unit shall, at all times, honour the conditions of donations accepted. Should the purpose for which the donation was made change, every attempt will be made to discuss the change with the donor. If the donor cannot be contacted, the MOH / CEO will realign the use of the donation, meeting as closely as possible, the donor’s original intent. If the donor’s wish is to

**SUBJECT:** Donations  
**SECTION:** Financial and Organizational  
Accountability

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remain anonymous, the Health Unit will maintain anonymity. Otherwise, the Health Unit will ensure that the donor is appropriately recognized.

### Receipts

A receipt will be issued to the donor for the value of the donation in accordance with Canada Revenue Agency (CRA) guidelines. All donor information will be kept in accordance with the Health Unit's Privacy Policy.

### **Accepting Donations**

#### Gifts of Cash, Securities or Real Estate

Donations can be received directly or through bequests. Donations can be for general purposes or can be in support of a specific item, program or service, either capital or operational in nature. The Health Unit can only accept donations that are in the form of cash. Any donations that are in the form of securities or real estate must be declined; however, the donor can be informed that if it converts the securities or real estate into cash, that the Health Unit will accept the donation.

#### Gifts In-Kind

Gifts in-kind are evaluated and accepted (or declined) based on need, ongoing maintenance requirements, suitability, storage and liability, amongst other criteria. Depending on the donor's wishes, the Health Unit may retain the gift or sell it and use the proceeds where they are needed most.

#### Canada Revenue Agency Guidelines

According to CRA, it is the donor's responsibility to have the value of the property appraised for receipting purposes. The Health Unit will issue a receipt in accordance with CRA guidelines.

### **Declining Donations**

Health Unit staff shall decline any donation where one or more of the following may be true:

- Restrictions attached to the donation are not consistent with the mission, values or programs of the Health Unit. Under no circumstances will corporations in the production or distribution of breast milk substitutes be considered for receiving donations. Consideration can be given to subsidiary companies as long as the parent company is not promoted.
- Restrictions attached to the donation would cause undue hardship on the Health Unit
- The donor is attempting to unduly influence the Health Unit
- The donation is from illegal sources
- The donation is from a group whose ethics or business practices are inconsistent with the mission, values or programs of the Health Unit
- Donations of material property for which no reliable valuation can be made
- Donations that jeopardize the charitable status of the Health Unit
- Donations with undue physical or environmental hazards associated with them
- Donations that could improperly benefit an individual
- Donations that could harm the reputation of the Health Unit
- Sponsorship

**SUBJECT:** Donations  
**SECTION:** Financial and Organizational  
Accountability

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## DEFINITIONS

**MOHLTC:** Ministry of Health and Long Term Care.

**Board:** Board of Health for the Middlesex-London Health Unit.

**Securities:** Are equity or debt instruments listed on a public exchange.

**Personal Property:** Anything that is not cash, securities or real estate. Personal Property includes, but is not limited to, artworks, automotive vehicles, rare books and equipment.

**Bequest:** Is the act of receiving personal property through a Will.

**Restriction:** Is a condition imposed on the use of a gift/donation.

**Conflict of Interest:** Is any event (whether actual or perceived) in which the Health Unit or anyone representing the Health Unit may benefit from knowledge of, or participation in, the acceptance of a donation.

**CRA:** Canada Revenue Agency.

**Donation/Gift (cash):** Is a voluntary transfer of personal property from a donor to a donee. The transaction shall not result directly or indirectly in a right, privilege, material benefit or advantage to the donor or to a person designated by the donor.

**Gift-in-Kind/In-Kind Gift (not cash):** A donation of property, goods or services other than cash. An independent qualified appraiser typically determines the fair market value of the gift.

**Professional Advisors:** Professionals external to the Health Unit with the ability to provide expert tax, legal or financial planning advice to donors (or prospective donors) on their charitable giving, including lawyers, financial planners, insurance agents, trust professionals, accountants, or investment advisors.

## APPLICABLE LEGISLATION

## RELATED POLICIES

G-200 Approval and Signing Authority

**REVISION DATES** (\* = major revision):

**GOVERNANCE MANUAL**

**SUBJECT:** Gifts and Honorariums  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** **G-330**  
**PAGE:** 1 of 2

**IMPLEMENTATION:**  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## **PURPOSE**

This policy addresses what is an acceptable gift/honorarium for Staff / Board Members to receive when acting in their capacity as Health Unit employees / public health professionals / members of the Middlesex-London Board of Health.

This policy applies to full time, part time and contract employees and Board Members unless otherwise stated. This policy applies at all times, whether during a traditional gift-giving season or not.

## **POLICY**

### **Gifts/Gratuities**

The giving of personal gifts of nominal value, on an occasional basis, is a common practice in building and maintaining business / client relationships. Suppliers, business associates and others with whom the Health Unit has professional relationship may from time to time provide staff with tokens of appreciation. Staff / Board Members may accept gifts of small intrinsic value if they are an appropriate common expression of courtesy or appreciation within normal standards of hospitality; all others must be declined. All gifts must be reported to the employee's supervisor, or in the case of a Board Member, the Secretary-Treasurer of the Board of Health.

Gifts or other favours that could in any way influence or appear to influence business decisions are not an acceptable practice of the Health Unit and should not be accepted.

### **Honorariums**

As part of their public service, Staff / Board Members may prepare and/or deliver health unit-related programs or information to community organizations. In these situations, the receiving organization may provide a nominal amount of remuneration to the Health Unit Staff / Board Members, in appreciation and recognition of the service delivered. Honorarium payments can be in the form of gift or gift cards and must be limited to a maximum value of \$500. Notable exceptions might be for a distinguished or recognized professional key note address at a major event, conference or fundraising activity. When an honorarium is received, the employee will turn the gifts over to their immediate supervisor, or in the case of a Board Member, the Secretary-Treasurer of the Board of Health.

**SUBJECT:** Gifts and Honorariums  
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Funds will be used to purchase resources within the Division, or the Board expenses budget. Canada Revenue Agency regulations state that honorariums exceeding \$500 cumulatively in one calendar year are to be considered a taxable benefit and subject to a T4A.

## **PROCEDURE**

### **Notification & Documentation of Gifts and Honorariums**

For the purposes of an audit, all gifts or honorariums (regardless of value) received by Staff / Board Members should be appropriately documented, including the name of the individual receiving the gift, the individual who approved the receiving of the gift, the reasons for the awarding of the gift, the contents and value of the gift itself, and any other relevant details. These details should then be reported to the Associate Director, Finance. Accurate records must be maintained in order to demonstrate the reasonableness and appropriateness of any gift. Awarding gifts must be compliant with Canada Revenue Agency rules.

### **DEFINITIONS**

**Gift:** Is something acquired without compensation. This would include, for example, a meal, flowers, gift cards, gift certificates, or a ticket to a special event.

**Honorarium:** Is an ex gratia payment made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required. It is typically a small payment made on a special or non-routine basis.

**CRA:** Canada Revenue Agency

**T4A:** Canadian tax information slip is a Statement of Pension, Retirement, Annuity, and Other Income

## **APPLICABLE LEGISLATION**

## **RELATED POLICIES**

**REVISION DATES** (\* = major revision):

September 30, 1992

June 15, 1994

August 2, 2000

March 2, 2005

October 2, 2014

**GOVERNANCE MANUAL**

**SUBJECT:** Travel Reimbursement  
**SECTION:** Financial and Organizational  
Accountability

**POLICY NUMBER:** **G-420**  
**PAGE:** 1 of 7

**IMPLEMENTATION:**  
**SPONSOR:** MOH / CEO  
**REVIEWED BY:** Finance and Facilities  
Committee

**APPROVAL:** Board of Health  
**SIGNATURE:**  
**DATE:**

## **PURPOSE**

This policy addresses the reimbursement of out of town travel expenses incurred by Staff / Board Members of the Health Unit, while conducting Health Unit business. This includes but is not limited to, conferences, conventions, seminars, workshops, and other business-related reasons.

Consultants are not covered by this policy. The contract between the Health Unit and the consultant should clearly specify what, if any, expenses a consultant would be reimbursed for.

## **POLICY**

Staff / Board Members are always expected to make the most practical, economical and reasonable arrangements for travel, meals, accommodation, hospitality, and other travel-related expenses. Out of town travel must be approved in advance of the occurring the expense.

In situations where a collective agreement or an employment contract specifies reimbursement terms/rates, those terms/rates shall apply, and shall supersede the terms/rates contained in this policy. In situations where staff/board members are traveling on behalf of a “sponsoring” organization (for example, ONA, CMA, etc.) and that organization is reimbursing travel expenses in whole or in part, the reimbursement will be made directly to the individual by the sponsor organization. The Health Unit will reimburse for the amount not covered by the sponsor organization.

## **PROCEDURE**

Out of town travel must be approved in advance. All expenses must be authorized by the appropriate approver (refer to Signing Authority Policy). The approver is responsible to ensure all claims are correct, reasonable, and in accordance with this policy, including meal allowances and travel rates. Approvers cannot authorize their own expenses, or that of a subordinate that has paid for travel, meals, etc., expensed to the approver’s benefit.

Approvers are accountable for their decisions, which should be:

- Subject to good judgment and knowledge of the situation,
- Exercised in appropriate circumstances,
- Comply with the principles and mandatory requirements set out in this policy.

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When a situation arises and discretion needs to be exercised, approvers should consider whether the request is:

- Able to stand up to scrutiny by the auditors and members of the public,
- Properly explained and documented,
- Fair and equitable,
- Reasonable and appropriate.

### **Reimbursement of Expenses**

All out of town expenses should be charged to a corporate purchase card and therefore, no reimbursement is necessary. When an expense cannot be charged or the staff/board member does not have a corporate purchase card, then they are required to complete a Travel Expense Statement on a timely basis to ensure the reimbursement of expenses. Original receipts must be attached for all expenses being reimbursed. Forms that do not comply with policies and procedures are returned to the approver and are not processed until corrected.

### **Loyalty Programs**

When staff/board members accumulate loyalty points for travel by train (VIA Preference Program) or by air (there are a variety of airline and hotel loyalty programs, such as Aeroplan), those points are to be accumulated and used for future corporate travel, and must not be used for personal travel. Separate accounts should be held for personal and business travel if available. For the VIA Preference Program, a maximum of 5,000 points can be accumulated on any one account, and thereafter must be used for corporate travel. Staff may be asked to produce a statement showing points balance at the end of the year.

### **Privacy**

All expense information is considered to be public information and shall be made available upon request, to the Privacy Officer, regardless of whether the request is by the Health Unit or a member of the public.

### **Travel**

The mode of transportation chosen – air, train, or car – should be that which enables staff/board members to attend to Health Unit business with the least cost to the Health Unit, consistent with a minimal amount of interruption to regular business and personal schedules. Consideration should be made as to unproductive time away from the workplace.

Where a number of staff/board members attend the same function, shared travel will be considered where possible. Basic economy/coach fares will be paid by the Health Unit. Any upgrades are the responsibility of the staff/board member.

Sickness and Accident Insurance is provided by the Health Unit to staff/board members when they are traveling outside of Canada on Health Unit business. Additional sickness or accident insurance premiums will not be covered by the Health Unit.



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### Travel by Air

Staff/board members may travel by air for trips that are beyond reasonable driving distance. Prior approval for all air travel must be obtained from the direct supervisor.

Economy airfare is normally to be used, but business class may be authorized if:

- Less expensive seats are not available, or
- The individual is travelling on a continuous flight in excess of five hours

Every effort should be made to book travel well in advance to take advantage of discounted fares and to obtain the lowest fares compatible with necessary travel requirements. The cost of an additional night of accommodation may be incurred, and will be reimbursed, if it is required in order to take advantage of a discount fare, provided that the cost of the extra accommodation is not greater than the savings realized from benefitting from the discounted fare.

Original boarding pass(es) and ticket/E-ticket should be attached to the expense report for each segment of travel. If the boarding pass or ticket is unavailable, then proof of travel must be demonstrated.

### Travel by Rail

When booking train travel, the VIA Rail promotion code (700603) should be used in order to receive the corporate discount. Basic economy/coach fares will be paid by the Health Unit; any upgrades are the responsibility of staff/board members. Staff/board members will choose the most economical and direct form of transportation by train. Wherever possible, travel arrangements should be made in advance to ensure availability of economy class seats and at the best price.

Economy airfare is normally to be used, but business class may be authorized if:

- Less expensive seats are not available, or
- The individual is travelling on a continuous flight in excess of five hours

Original boarding pass(es) and ticket/E-ticket should be attached to the expense report for each segment of travel. If the boarding pass or ticket is unavailable, then proof of travel must be demonstrated.

### Travel by Car

When a car is the most practical and economical way to travel, a personal vehicle can be used but mileage reimbursement will be the actual distance travelled or 250 kms (round-trip), whichever is less, at the allowable rates. Otherwise a rental vehicle should be secured.

Consideration of using a personal vehicle for trips over 250kms will be given to Board Members or Staff who require an accommodation or where the time and cost of obtaining a rental vehicle is not cost-effective. Requests for mileage over 250kms must be pre-approved by the Director, Corporate Services, Medical Officer of Health / Chief Executive Officer, or designate. Rental vehicle - Rental of compact or mid-sized vehicles is encouraged. The car rental company approved by the Health Unit is Enterprise and should be used where possible to ensure the

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most favourable rates. Consideration may be given for a car rental upgrade based on the number of passengers, weather conditions and other safety reasons. All luxury and sports car rentals are expressly prohibited. Rental cars must be refueled before returning, to avoid extra charges, and the receipt for the gasoline purchase must be attached to the Travel Expense Statement, together with a copy of the rental agreement.

Personal Vehicle - When more than one staff/board member is travelling in the same motor vehicle, only the owner of the vehicle is entitled to reimbursement for mileage expenses. The owner of the vehicle must ensure that the vehicle is adequately insured. Insurance should provide for \$1 million in liability, accident benefits, collision and direct compensation coverage.

The Health Unit assumes no financial responsibility for privately-owned vehicles being used for Health Unit business other than paying the mileage rate. The mileage rate covers the cost of fuel, depreciation, maintenance, and insurance. When calculating the total kilometres of a trip that originates from the staff member's home, the normal distance driven to the Health Unit should be excluded. A maximum of 250kms per out of town trip is allowed for reimbursement unless pre-approved.

### **Parking and Other Fees**

Cost of parking a vehicle at a transportation terminal while on out-of-town business will be reimbursed, provided that the cost of the parking does not exceed the cost of ground transportation from departure point (home or place of business) to the transportation terminal. Cost of parking in another city while on out of town business will also be reimbursed. Loss or damage to the personal vehicle, while parked, is not the responsibility of the Health Unit.

Highway and bridge tolls and ferry charges will be reimbursed with receipts attached. Traffic and parking violations incurred while driving on Health Unit business will not be reimbursed.

### **Hotel Accommodation**

Government rates should be requested at the time of making the hotel reservation. Individuals may be reimbursed for the total cost (including taxes) of either a single or double room depending on individual circumstances. Staff should share accommodations when possible. An overnight stay in association with a one day meeting or business event out of town is justified only when the staff/board member is required to leave home early in order to be on time for the event starting before 9:00 a.m.

While travelling on business related to the Health Unit, in situations where staff/board members choose to stay overnight with friends or relatives instead of at a hotel, accommodation expenses will not be reimbursed, but appropriate meal allowances will still apply.

Hotel charges incurred because of failure to cancel a reservation on a timely basis will not be reimbursed.

### **Meals**

A meal expense will be reimbursed when staff/board members

- Are out of town over a normal meal period, or

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- Have prior approval for the meal expense

The maximum allowable amount that will be reimbursed for meals (inclusive of taxes and gratuities) is \$10 for breakfast, \$20 for lunch and \$30 for dinner. Original receipts must be provided for all meal expenses. Expenses must be incurred during normal working hours, or on route to home. The approver is responsible for ensuring that submissions for meal allowances fall within the maximum allowable amounts.

It is understood that gratuities may be provided during meals to acknowledge good service received. The maximum allowable gratuity that the Health Unit will reimburse is 15% of the total after tax amount of the meal.

### **Alcohol**

The cost of alcoholic beverages will not be reimbursed. In the event that alcohol is consumed during a meal or otherwise, staff/board members are to ask the restaurant for a separate invoice/receipt for the alcohol so that there is clarity for the reimbursable food portion.

### **Telephone Calls**

Staff/board members will be reimbursed for all telephone calls (local or long distance) that are directly related to Health Unit business. One reasonable personal call home from a hotel will be reimbursed for each day of out of town travel.

### **Combining Personal Travel**

Staff/board members are responsible for all additional and incremental expenses incurred as a result of a spouse, partner or companion or any other person, travelling with them. Expenses should be tracked very carefully to be able to clearly distinguish between the staff/board member portion, and that which applies to the other person.

When personal travel is combined with business travel, only the business portion of the trip will be reimbursed. Expenses should be tracked very carefully to be able to clearly distinguish between the personal portion and the business portion.

### **Other Travel-Related Expenses**

Business expenses, such as computer access charges, photocopying, word processing services, facsimile transmissions, internet connections, rental and transportation of necessary office equipment will be reimbursed provided the charges incurred are reasonable and related to Health Unit business.

Additionally, staff/board members will be reimbursed for taxicab fares, airport limousines and buses (or equivalents, e.g. subway) for transportation between the individual's home/workplace and the designated transportation terminal. While out of town, transportation to/from the transportation terminal and the hotel, and transportation within the destination city, will also be reimbursed. Staff should use public transit when available.

Recreational items (e.g. video rentals, mini-bars, special facilities charges, entertainment not directly related to Health Unit business, etc.) will not be reimbursed.

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## **Hospitality Events**

Hosting or contributing to hospitality events is not reimbursable.

## **Travel Cash Advances**

Requests for a travel cash advance must be made to the employee's direct supervisor and forwarded to Finance at least one week prior to departure. The amount of cash advanced will be calculated by the manager based on the individual circumstance, with a \$100 minimum amount. Exceptional circumstances will be approved by Finance.

Any funds owing to the Health Unit beyond a 30 day period from return date of travel will automatically be deducted from the staff member's next pay cheque or the board member's next remuneration.

## **Non-Reimbursable Expenses**

In addition to other items mentioned above, which are not reimbursable, expenses of a personal nature will not be reimbursed. Such expenses include, but are not limited to:

- Expenses resulting from unlawful conduct,
- Damage to personal vehicle as a result of a collision,
- Personal items not required to conduct health unit business,
- Memberships to reward programs or clubs (e.g., airline clubs),
- Personal credit card fees and/or late payment charges.

## **DEFINITIONS**

**ONA:** Ontario Nurses Association

**CMA:** Canadian Medical Association

**Loyalty Programs:** Long-term marketing effort which provides incentives to repeat customers who demonstrate loyal buying behavior for example: Aero-plan rewards

**Sickness and Accident Insurance:** Insurance policy covering personal accident and sickness benefits

**Economy Airfare:** Also referred to coach class or standard class, is the lowest travel class of seating in air or rail travel

**VIA Rail:** Via Rail Canada offers intercity passenger rail services in Canada

**Boarding Pass/E-ticket:** Is a document provided by an airline during check in, giving a passenger permission to board the airplane for a particular flight

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**Liability, accident benefits, collision and direct compensation Insurance:** Insurance policy covering liability, accident benefits, collision and direct compensation

**Travel Cash Advances:** An authorized payment of money by the MLHU, directly to a staff/board member in support of anticipated travel expenses

**Hospitality Events:** To host or entertain people while on out of town business relating to the affairs of the Health Unit

## APPLICABLE LEGISLATION

## RELATED POLICIES

Signing Authority

**REVISION DATES** (\* = major revision):

October 17, 2013

March 31, 2014