

Appointment/Recognition, Term, and Duties of Auditor(s) and Legal Advisors for the Board of Health – B-G-007 Board of Health Policy

1.0 Policy Statement

The Board of Health for the North Bay Parry Sound District Health Unit (Health Unit), at the first meeting of the year and/or as required, appoints legal advisors and recognizes the audit firm used by the Corporation of the City of North Bay.

2.0 Purpose

This procedure describes the method in use to appoint legal advisors and recognize an audit firm for the Board of Health for the Health Unit.

3.0 Scope / Responsibility

This procedure applies to the appointment of the legal advisors and recognition of an audit firm for the Board of Health for the Health Unit.

The Board of Health through the Medical Officer of Health/Executive Officer ensures that this policy is initiated.

The legal advisors and audit firm, named in this policy and procedure, have the responsibility to perform their prescribed duties.

4.0 Procedure

4.1 Duties of the Auditor

- 4.1.1** In accordance with the *Municipal Act*, the Board of Health recognizes the audit firm used by the Corporation of the City of North Bay. Employees of the audit firm cannot serve as members of the Board of Health or be directly related to senior management or financial service employees of the Health Unit.
- 4.1.2** At the first Board of Health meeting following the appointment of an auditing firm by the Corporation of the City of North Bay, the Board of Health recognizes, by resolution, the audit firm for the current contract term.
- 4.1.3** The auditor(s) must be licensed under the *Public Accounting Act*.
- 4.1.4** The auditor is entitled to attend any meeting of members of the Board of Health and be heard in regard to any matters that concern him/her as auditor.
- 4.1.5** The audit firm for the Board of Health has the following prescribed duties:
 - Meet with the Board of Health twice a year to present the planning letter for the audit, and to present the audited financial statements.
 - Provide the Board of Health with a letter of independence and a management letter annually.

- Audit the accounts and transactions of the Board of Health.
- Examine financial statements and express an opinion thereon.
- Perform such duties in accordance with the accountability principles prescribed by the Ministry of Health in its Public Health Accountability Framework (Ontario Public Health Standards, 2018), and the Public Sector Accounting Standards Board.
- Perform other duties as required by the Board of Health.
- Have a right of access at all reasonable hours to all books, records, documents, accounts, and vouchers of the Board of Health.
- Entitled to require from the Medical Officer of Health/Executive Officer and members of the Board such information and explanation that, in their opinion are necessary to enable them to carry out prescribed duties according to the *Health Protection and Promotion Act* and the Canadian Auditing Standards.

4.2 Duties of the Legal Advisors

4.2.1 At the first Board of Health meeting of each year, the Board of Health appoints, by resolution, legal advisors for the current year. The Board of Health may appoint additional legal advisors, as needed, by resolution, at subsequent meetings.

4.2.2 The legal advisors appointed must be licensed under the Law Society of Upper Canada.

4.2.3 The legal advisors for the Board of Health will have the following prescribed duties:

- Examine reports and/or contracts of the Board of Health on request and to report whenever any matter contained therein is beyond the power of the Board or otherwise illegal.
- Advise the Board of Health, Board Committees, and the Medical Officer of Health/Executive Officer as to the legality of all matters considered or proposed to be considered by the said bodies of which they shall have notice.
- Advise the Medical Officer of Health/Executive Officer, Executive Directors, Managers, and staff regarding application and enforcement of public health legislation, including but not limited to the following statutes with their respective regulations or bylaws:
 - Municipal Tobacco Control Bylaws
 - Legislation Specific to Public Health
 - *The Health Protection and Promotion Act, R.S.O 1990 c. H.7*
 - Ontario Public Health Standards
 - Legislation Supporting Public Health
 - *Child Care and Early Years Act, 2014*
 - *Emergency Management and Civil Protection Act*
 - *Fluoridation Act*
 - *Immunization of School Pupils Act*
 - *Mandatory Blood Testing Act, 2006*
 - *Safe Drinking Water Act, 2002*
 - *Skin Cancer Prevention Act (Tanning Beds), 2013*
 - *Smoke-Free Ontario Act, 2017*

- Advise the Board of Health, Board Committees, Medical Officer of Health/Executive Officer, Executive Directors, Managers, and staff as to the Health Unit's rights and responsibilities with respect to all legislation applicable to health units as public entities, including but not limited to the following acts:
 - *Accessibility for Ontarians with Disabilities Act, 2005*
 - *Employment Standards Act*
 - *French Language Services Act*
 - *Human Rights Code*
 - *Labour Relations Act*
 - *Municipal Act, 2001*
 - *Municipal Conflict of Interest Act*
 - *Municipal Freedom of Information and Protection of Privacy Act (MFIPPA)*
 - *Occupational Health and Safety Act*
 - *Pay Equity Act*
 - *Personal Health Information Protection Act, 2004 (PHIPA)*
 - *Public Sector Compensation Restraint to Protect Public Services Act*
- Advise the Medical Officer of Health, Executive Directors, Managers, and staff regarding orders made under the *Health Protection and Promotion Act*, including appeals made to the Health Services Appeal and Review Board ([Health Services Appeal and Review Board Website](#)).

5.0 Records Retention

All records relating to this Policy are retained in accordance with the Records Retention and Management work instruction ([WI-HU-108](#)).

6.0 References

Internal References

- a) North Bay Parry Sound District Health Unit, [Board of Health Bylaws](#).
- b) Records Retention and Management – [WI-HU-108](#)
- c) Board of Health Orientation Manual, North Bay Parry Sound District Health Unit.

External References

- a) *Health Protection and Promotion Act*, R.S.O., 1990, c H.7. [Ontario E-Laws Website](#)
- b) *Municipal Act, 2001*, S.O. 2001, c. 25. [Ontario E-Laws Website](#)
- c) *Public Accounting Act, 2004*, S.O. 2004, [Ontario E-Laws Website](#).
- d) Ministry of Health in its Financial Planning, Accountability and User Guide, [Ministry of Health Website](#).

7.0 Summary of Revisions

2019-10-28 – Scheduled review with minor revisions to sections 1.0, 2.0, 3.0, 4.1.5, and 6.0.

8.0 Board Policy Development Details

Author: **Isabel Churcher, Executive Director, Finance and Dr. Jim Chirico Medical Officer of Health/Executive Officer**

Reviewed by: **Dr. Jim Chirico Medical Officer of Health/Executive Officer and Isabel Churcher, Executive Director, Finance**

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