

**Simcoe Muskoka District Health Unit  
Board of Health Bylaws**

<b>Bylaw</b>	<b>To Appoint and Provide for the Duties of the Auditor to the Board of Health</b>	<b>Bylaw No.</b>	2005-04
<b>Revision History</b>	2005-04-01: Amended From SCDHU Bylaw 00-1 Amended September 2012		

Pursuant to section 56 (1) (d) of the Health Protection and Promotion Act, the Board of Health shall pass a bylaw respecting the appointment of an auditor.

**1. LEGISLATIVE AUTHORITY**

- a) Section 72 (1) of the Health Protection and Promotion Act states that the obligated municipalities in a health unit shall pay the expenses incurred by or on behalf of the board of health of the health unit in the performance of its functions and duties under this or any other Act and the expenses incurred by or on behalf of the medical officer of health of the board of health in the performance of his or her functions and duties under this or any other Act.
- b) Section 76 the Health Protection and Promotion Act states that the Minister may make grants for the purposes of this Act on such conditions as he or she considers appropriate.
- c) Section 1(1) of the Municipal Act, 2001 includes a board of health within the definition of a local board.
- d) Section 81.2 (1) states that the Minister may enter into an agreement with the board of health of any health unit for the purpose of setting out requirements for the accountability of the board of health and the management of the health unit.

The Board of Health enacts as follows:

**2. PURPOSES, GOALS AND OBJECTIVES**

The purposes, goals and objectives of this By Law are to

- a) Enable the Board of Health members to carry out their responsibility for oversight and monitoring of the organization's operations and performance;
- b) Ensure the board of health operates in a transparent and accountable manner;
- c) Ensure that the administration implements appropriate financial management and oversight;
- d) Meet the requirements for accountability set out by the Minister, obligated municipalities and other funders.

**3. DEFINITIONS**

In this bylaw:

- a) "Act" means the Health Protection and Promotion Act; R.S.O. 1990
- b) "Board" means the Board of Health for the Simcoe Muskoka District Health Unit.

#### 4. RESPONSIBILITIES AND AUTHORITIES

- a) The Board shall on an annual basis appoint an Auditor who shall be licensed under the Public Accountancy Act.
- b) The auditor shall:
  - i. audit all accounts and transactions of the Board and express an opinion on the financial statements;
  - ii. prepare annual financial statements for the Board in accordance with generally accepted accounting principles for local governments as recommended, from time to time, by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants;
  - iii. produce audited financial statements that include as a minimum a Statement of Financial Position (Balance Sheet) and a Statement of Revenues and Expenditures (Statement of Operations); a separate account of the revenues and expenditures of mandatory programs, as a whole, and each “related” program;
  - iv. provide the Board with a management letter at the conclusion of each audit;
  - v. produce Certificate of Settlement in accordance with the requirements of the funding agreement with the Ministry;
  - vi. perform such additional duties as are prescribed by the Board.
- c) The auditor shall not be an employee of the Board of Health or a member of the Board.
- d) The auditor shall report to the Board.
- e) The auditor shall have a right of access at all reasonable hours to all books, records, documents, accounts and vouchers of the Board;
- f) The auditor shall be entitled to require from the members of the Board and from the Officers of the Board such information and explanation as in his/her opinion may be necessary to enable him/her to carry out such duties as are prescribed under the Health Protection and Promotion Act 1990 and with respect to local boards under the Municipal Act, 2001 and the Municipal Affairs Act, 1990;
- g) The auditor shall be entitled to attend any meeting of the Board and to receive all notices relating to any such meeting that any member is entitled to receive and to be heard at any such meeting that he/she attends or any part of the business of the meeting that concerns him/her as auditor.

By-law 2005-04 read a first, second and third time and finally passed this 19<sup>th</sup> day of September, 2012.

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Chair, Board of Health  
Simcoe Muskoka District Health Unit

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Medical Officer of Health  
Simcoe Muskoka District Health Unit