Our Vision: Healthy People in Vibrant Communities

Board of Health Meeting Agenda

Location: 1230 Talbot Street, St. Thomas, ON
Virtual participation via MS Teams
Thursday, May 28, 2026, at 1:00 p.m.

1.0 Convening the meeting

1.1 Call to order (recognition of quorum, introduction of guests, board of health members and staff)
1.2 Approval of Agenda
1.3 Reminder to disclose any pecuniary interest and the general nature thereof when the item arises, including interests related to a previous meeting the member did not attend
1.4 Reminder that meetings are recorded for minute-taking purposes, and open session portions are publicly available for viewing for 30 days after being posted on Southwestern Public Health's website

2.0 Approval of minutes

2.1 Minutes from April 23, 2026
2.2 Minutes from May 13, 2026

3.0 Approval of consent agenda items

- No items.

4.0 Correspondence received requiring action

- No items.

5.0 Agenda items for information, discussion, and decision

5.1 Medical Officer of Health's Report for May 28, 2026
5.2 Chief Executive Officer's Report for May 28, 2026

6.0 New business/other

- No items.

7.0 Closed session

Motion to move into a closed session to discuss the following matters pursuant to Section 239(2) of the Municipal Act, 2001:

- (d) labour relations or employee negotiations

8.0 Rising and reporting

9.0 Future meetings and events

- Board of Health Orientation: Thursday, June 25, 2026 at Noon.
- Board of Health Meeting: Thursday, June 25, 2026 at 1:00 p.m.
- Location: Oxford County Administration Building, 21 Reeve St., Woodstock, ON
- Virtual participation via MS Teams for Board meeting commencing at 1:00 p.m.

10.0 Adjournment

Accessibility:

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Board of Health Meeting
April 23, 2026

Open Session Minutes

A meeting of the Board of Health for Oxford Elgin St. Thomas Health Unit was held on Thursday, April 23, 2026, commencing at 1:00 p.m.

Present:

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

Guests:

Ms. Jennifer Buchanan	Graham Scott Enns
Mr. Scott Westelaken	Graham Scott Enns
Ms. J. Gordon	Administrative Assistant
Mr. P. Heywood	Program Director
Mr. D. McDonald	Director, Corporate Services and Human Resources
Ms. M. Nusink	Director, Finance
Ms. J. Rabaey**	Sr. Communications Coordinator
Ms. C. Richards	Manager, Foundational Standards
Mr. D. Smith	Program Director

Media:

Mr. Rob Perry**	Aylmer Express

Note: ** indicates virtual participation

Regrets:

Ms. K. Hobbs	Board Member
Mr. G. Jones	Board Member
Mr. S. Molnar	Board Member
Ms. S. MacIsaac	Program Director
Mr. Y. Santos	Manager, IT

1.1 Call to order, recognition of quorum

The meeting was called to order by B. Martin at 1:02 p.m.

1.2 Approval of agenda

Resolution # 2026-BOH-0423-1.2

Moved by D. Warden
Seconded by L. Rowden

> That the agenda for the Southwestern Public Health Board of Health meeting for Thursday, April 23, 2026, be approved.

Carried.

1.3 Reminder of conflicts of interest

Reminder to disclose any pecuniary interest and the general nature thereof when the item arises, including interests related to a previous meeting the member did not attend.

1.4 Recording of minutes

Reminder that meetings are recorded for minute-taking purposes, and open session portions are publicly available for viewing for 30 days after being posted on Southwestern Public Health's website.

2.0 Approval of minutes

Resolution # 2026-BOH-0423-2.1

Moved by M. Peterson
Seconded by D. Shinedling

> That the minutes for the Southwestern Public Health Board of Health meeting for March 26, 2026, be approved.

Carried.

3.0 Consent agenda items

No items.

4.0 Correspondence received requiring action

No items.

5.0 Agenda items for information, discussion, decision.

5.1 GSE Auditor's Report for April 23, 2026

Jennifer Buchanan from Graham Scott Enns (GSE) reviewed the report. Also in attendance was Scott Westelaken.

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Discussion on the report proceeded without a motion, with approval deferred to the CEO's report later in the agenda. Questions were raised regarding funding details and the noted increase in nursing costs; clarification was provided that the change reflects multiple factors and does not represent a direct 7% wage increase. It was also confirmed that the status of contract expiry would not impact costs. Additional context was provided that certain agreements may result in retroactive payments, and that factors such as maternity leaves can create fluctuations in reported expenses.

In response to questions about rising legal costs, it was noted that expenses are distributed across multiple legal firms. Clarification was also provided distinguishing previously discussed revenue items from the current expense-focused report, including explanation of a perceived additional charge related to Woodstock. The auditors issued an unqualified (clean) audit opinion, and there were no matters of note identified in the audit findings letter to the Board.

The Chair expressed appreciation to the auditors, and the CEO acknowledged their leadership, transparency, and expertise.

The auditors departed the meeting at 1:32 p.m.

5.2 Medical Officer of Health's Report

Dr. N. Tran reviewed the report.

No questions were raised about the report.

Resolution # 2026-BOH-0423-5.2

Moved by M. Peterson
Seconded by D. Shinedling

> That the Board of Health for Southwestern Public Health accept the Medical Officer of Health's Report for April 23, 2026.

Carried.

5.3 Chief Executive Officer's Report

C. St. John reviewed the report and responded to Board questions.

Clarification was provided that Graham Scott Enns has served as the auditor since the 2018 merger of Southwestern Public Health, with the Board required to confirm the appointment annually despite a five-year contract term; the agreement allows for termination with notice and no penalty.

Questions were raised regarding participation in the alPHa Conference, with it noted that the June conference is held in person, while other symposiums are offered virtually. C. St. John committed to bringing back a report following the conference, as well as pre-circulating conference resolutions for Board consideration in May.

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Further questions were raised related to the Annual Service Plan, including current versus projected heat-related hospitalization rates, staffing allocations, and variations in salary and travel expenditures across programs. C. St. John indicated she would be pleased to provide additional operational details on these items and the programs' work at a future meeting.

Resolution # 2026-BOH-0423-5.3-3.2

Moved by M. Peterson
Seconded by D. Warden

> That the Board of Health ratify the signing of the Annual Service Plan for 2026.

Carried.

Resolution # 2026-BOH-0423-5.3-3.3

Moved by M. Peterson
Seconded by L. Rowden

> That the Board of Health for Southwestern Public Health approve the audited financial statements for the period ending December 31, 2025.

Carried.

Resolution # 2026-BOH-0423-5.3-3.4

Moved by J. Couckuyt
Seconded by D. Warden

> That the Board of Health appoint Graham Scott Enns as the auditing firm for the year ending December 31, 2026.

Carried.

Resolution # 2026-BOH-0423-5.3

Moved by J. Palmer
Seconded by M. Peterson

> That the Board of Health for Southwestern Public Health accept the Chief Executive Officer's report for April 23, 2026.

Carried.

6.0 New business

No items.

7.0 Closed session

Resolution # 2026-BOH-0423-C7

Moved by M. Peterson

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Seconded by D. Shinedling

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

- (a) the security of the property of the municipality or local board
- (d) labour relations or employee negotiations

Carried.

8.0 Rising and reporting of closed session

Resolution # 2026-BOH-0423-C8

Moved by J. Palmer
Seconded by M. Peterson

That the Board of Health rise with a report.

Carried.

Resolution # 2026-BOH-0423-C2.0-1.0

Moved by M. Peterson
Seconded by L. Rowden

That the Board of Health approve the signing of the lease renewals of Southwestern Public Health's Woodstock locations effective May 1, 2026.

Carried.

Resolution # 2026-BOH-0423-C2.0

Moved by J. Palmer
Seconded by J. Herbert

That the Board of Health for Southwestern Public Health accept the Chief Executive Officer's Report for April 23, 2026.

Carried.

Resolution # 2026-BOH-0423-C3.0

Moved by M. Peterson
Seconded by J. Palmer

That the Board of Health for Southwestern Public Health accept the Special Ad Hoc Building Committee Report for April 23, 2026 and proceed with scenario one.

Carried.

A recorded vote was requested for Resolution #2026-BOH-0423-C3.0 and conducted.

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Agar, Catherine	Yea
Couckuyt, Jack	Yea
Herbert, Jim	Nay
Martin, Bernia (Chair)	Yea
Mayberry, David	Nay
Palmer, Jim	Yea
Peterson, Mark	Yea
Rowden, Lee	Yea
Shinedling, Davin (Vice-Chair)	Yea
Taylor, Earl	Nay
Warden, David	Yea

9.0 Future meetings and events

The next official Board of Health meeting will be:

- Thursday, May 28, 2026
- Orientation at 12:00 p.m. | Meeting at 1:00 p.m.
- Location: Oxford County Administration Building, 21 Reeve Street, Woodstock, ON; virtual participation via MS Teams

10.0 Adjournment

The meeting adjourned at 3:36 p.m.

Resolution # 2026-BOH-0423-10.0
Moved by M. Peterson
Seconded by D. Shinedling

That the regular meeting adjourn to meet again on Thursday, May 28, 2026 at 1:00 p.m.

Carried.

Confirmed: ___________________________

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Special Session of the Board of Health
May 13, 2026

Open Session Minutes

A Special Session of the Board of Health for Oxford Elgin St. Thomas Health Unit was held on Wednesday, May 13, 2026, commencing at 3:00 p.m.

Present:

Ms. C. Agar	Board Member
Ms. B. Martin	Board Member (Chair)
Mr. J. Couckuyt	Board Member
Mr. J. Herbert**	Board Member
Ms. K. Hobbs	Board Member
Mr. D. Mayberry	Board Member
Mr. S. Molnar	Board Member
Mr. J. Palmer	Board Member
Mr. M. Peterson	Board Member
Mr. L. Rowden	Board Member
Mr. E. Taylor**	Board Member
Mr. D. Shinedling	Board Member (Vice Chair)
Dr. N. Tran	Medical Officer of Health (ex officio)
Ms. C. St. John	Chief Executive Officer (ex officio)
Ms. W. Lee	Executive Assistant

Guests:

Ms. J. Gordon	Administrative Assistant
Ms. A. Dale	Harrison Pensa LLP
Mr. D. Avery	Filion Wakely Thorup Angeletti LLP
Mr. M. Wilson	Goodmans LLP

Note: ** indicates virtual participation

Regrets:

Mr. G. Jones	Board Member
Mr. D. Warden	Board Member

1.1 Call to order, recognition of quorum

The meeting was called to order by B. Martin at 3:08 p.m.

1.2 Approval of agenda

Resolution # 2026-BOH-0513-1.2

Moved by D. Mayberry
Seconded by K. Hobbs

That the agenda for the Special Session of the Board of Health for Wednesday, May 13, 2026, be approved.

Carried.

1.3 Reminder of conflicts of interest

Reminder to disclose any pecuniary interest and the general nature thereof when the item arises.

1.4 Recording of minutes

Reminder that meetings are recorded for note-taking purposes.

2.0 Closed session

Resolution # 2026-BOH-0513-C2.0

Moved by M. Peterson
Seconded by J. Palmer

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

- (b) personal matters about an identifiable individual, including municipal or local Board employees; and (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Carried.

3.0 Rising from closed session

Resolution # 2026-BOH-0513-C3.0

Moved by D. Mayberry
Seconded by M. Peterson

That the Board of Health rise.

Carried.

4.0 Adjournment

The meeting adjourned at 3:36 p.m.

Resolution # 2026-BOH-0513-10.0

Moved by M. Peterson
Seconded by J. Couckuyt

Carried.

Confirmed: ____________________________

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Medical Officer of Health Report

Open Session

Meeting date:	May 28, 2026
Submitted by:	Dr. Ninh Tran, Medical Officer of Health (written as of May 12, 2026)
Submitted to:	Board of Health
Purpose:	☐ Decision ☐ Discussion ☒ Receive and file
Agenda item #	5.1
Resolution #	2026-BOH-0528-5.1

1.0 Hantavirus outbreak on cruise ship

In early May 2026, an outbreak of hantavirus was reported aboard a cruise ship. As of May 12th, 2026, eleven cases (nine laboratory confirmed cases and two probable cases) have been identified, including three deaths. Although none of these cases were from Canada, ten Ontarians were exposed and are currently quarantining at home.

Significant work is underway internationally, federally, provincially, and locally to monitor and respond to the situation in a coordinated approach. Case and contact management are key functions of public health and is especially critical in situations of emerging infectious diseases, such as the Andes strain of the Hantavirus.

Hantavirus is a virus that typically spreads directly and indirectly via contact with rodents and may lead to serious complications, such as hantavirus pulmonary syndrome. It is rare in Ontario.

Human-to-human transmission has been documented only for the Andes strain of hantavirus and is uncommon. When transmission has occurred, it has been associated with close and prolonged contact, particularly among household members or intimate partners. The strain associated with the cruise ship outbreak is the Andes strain.

Southwestern Public Health (SWPH) is actively monitoring the situation and working with our provincial colleagues closely to prepare. Our provincial partners have developed public health guidance for the Andes strain of hantavirus, including guidance related to contact management, infection prevention and control, and testing.

2.0 Seasonal preparedness for extreme environmental health events

Seasonal preparedness work is underway for extreme environmental health events. Earlier this month, the province coordinated a workshop with local public health agencies across the province to prepare for significant environmental health events including heat, air quality, and extreme weather events.

Locally, SWPH continues to advance a coordinated and comprehensive response to heat events in partnership with municipal and community stakeholders. Current work focuses on clarifying roles and available supports, strengthening collaboration, developing clear and targeted messaging, and identifying service gaps to improve our collective response, specifically for individuals and communities most at risk.

3.0 OHT update re: primary care expansion

On March 19th, 2026, the Province announced that 124 successful applicants had been selected to launch a new or expanded primary care team as part of the latest call for proposals under the Primary Care Action Plan. The initiative aims to connect an additional 500,000 patients to primary care across Ontario.

Both Oxford and Elgin Ontario Health Teams submitted proposals, and both were successful.

Oxford County received $5.13 million in funding from the Government of Ontario to support efforts to attach over 11,000 people to primary care by March 2027. This work is being led collaboratively by Thames Valley Family Health Team (TVFHT), Ingersoll Nurse Practitioner-Led Clinic, Oxford Ontario Health Team, and the Oxford Primary Care Network, alongside community partners. The funds will expand TVFHT services within Oxford, expand the Ingersoll Nurse Practitioner-Led Clinic, and establish a new nurse-practitioner clinic in Tillsonburg.

Elgin County received $4.05 million to connect more than 7,600 people to primary care.

The partners leading the applications will establish a process for accepting new patients and will communicate this information to the local community. Residents who do not currently have a nurse practitioner or family physician are encouraged to register with Health Care Connect or call 811.

4.0 Expanded scope of practice for pharmacists and other health professionals

On May 11th, 2026, the province announced an expansion to the scope of practice for pharmacists and other health professionals. The expansion most relevant to public health is that, beginning July 2026, pharmacists across the province will be able to administer six additional publicly funded vaccines for eligible Ontarians, including tetanus, pertussis, diphtheria, pneumococcal, respiratory syncytial virus (RSV), and shingles vaccine. This expansion is intended to broaden access to vaccination services.

Currently, COVID-19 and influenza vaccines are the only publicly funded vaccines that pharmacists are authorized to administer. Access to influenza and COVID-19 vaccines through pharmacy partners has resulted in tremendous benefits, improving access in small urban and rural communities like those in SWPH's region. Further details regarding the announcement are still pending and we will continue to monitor for additional information.

5.0 Council of Chief Medical Officers of Health (CCMOH) Statement to Canadians on Vaccination

On April 27th, 2026, the Council of Chief Medical Officers of Health (CCMOH) issued its statement to Canadians on Vaccination, reaffirming its support for vaccination and its trust in established Canadian vaccine approval and monitoring systems.

This collective statement is needed at a time when vaccine confidence has declined in Canada and globally over the past several years amid growing speculation, distrust, and misinformation. Alongside access, vaccine confidence is a critical driver of vaccine uptake and is essential to preventing local and regional outbreaks of vaccine-preventable diseases such as measles and pertussis, both of which have been seen within the SWPH region.

Motion: 2026-BOH-0528-5.1
That the Board of Health for Southwestern Public Health accept the Medical Officer of Health's Report for May 28, 2026.

Chief Executive Officer Report

Open Session

Meeting date:	May 28, 2026
Submitted by:	Cynthia St. John, Chief Executive Officer (written as of May 14, 2026)
Submitted to:	Board of Health
Purpose:	☐ Decision ☐ Discussion ☒ Receive and file
Agenda item #	5.2
Resolution #	2026-BOH-0528-5.2

1.0 Program and service updates (receive and file):

1.1 Business arising from the previous Chief Executive Officer report

1.1.1 Heat-related illness data update

The question at the April 2026 Board of Health meeting regarding the rate of heat-related illnesses referred to the population health objective of the Climate Change and Extreme Temperatures program plan (ID: 6178).

The current population health objective is to: Maintain the rate of heat-related hospitalizations at 3 per 100,000 by 2040.

- Year: 2021 was 2.7 per 100,000
- Year: 2022 was 1.0 per 100,000
- Year: 2023 was 0.0 per 100,000
- Year: 2024 was 2.9 per 100,000

At the time of the April Board meeting, the baseline information provided in the Annual Service Plan (ASP) was limited to 2021 and 2022. This data was updated at the beginning of May 2026, and 2024 is now the most current year available.

Because this is a population health objective, our epidemiologists will update this statistic every year in the spring, ahead of program planning.

1.1.2 Correction to the Annual Service Plan

An error was identified in the Annual Service Plan (ASP) related to staffing within the Healthy Environment and Climate Change Program. Staff have confirmed that one Health Promoter and one Public Health Inspector are assigned to Climate Change, and that a Dental Assistant position was inadvertently listed as part of the program due to a formatting error. The attribution has been corrected, and further review confirms that no other errors have been identified within the ASP.

1.1.3 Travel allocations in the Annual Service Plan

A question was raised requesting further detail on the nature of work and rationale for travel in the ASP for Health Hazards compared to Climate Change & Healthy Environment, noting perceived lower travel in Climate Change.

Staff note that Health Hazards has approximately $17.5K in travel costs, while Climate Change has approximately $15.5K, with no significant discrepancy as suggested. Staff have also noted that although Climate Change operates at a lower staffing level (approximately 38% of Health Hazards), its travel allocation is relatively similar.

Travel expenditures are not driven by staffing levels but by program activity and operational requirements. Health Hazards travel is primarily associated with field-based investigation work such as radon, air quality, property standards, land use applications, and housing complaints, with travel demands fluctuating year to year depending on complaint volumes.

Climate Change travel relates to activities such as issuing extreme temperature alerts, public education on extreme weather, and municipal engagement and meetings. Some of this work is supported through a Health Canada grant, which may also affect the allocation difference.

1.2 Planet Youth: Early insights

Planet Youth or the Icelandic Model of Prevention is a community-based approach aimed at reducing youth substance use through environmental change. Data collection is foundational to this model and guides planning for local action. A collaborative approach has been employed with the local coalitions, including partnerships with our local school boards, community organizations, research partners, and local champions.

- What was done: between November 2025 and January 2026, Grades 9–10 surveys to 100% of all LDCSB and TVDSB secondary schools in Oxford and Elgin–St. Thomas were administered. There were 637 valid responses from youth in Grades 9 and 10 (approximately 14% of the local Grade 9–10 population). In April and May, community service provider forums were held Elgin-St. Thomas and in Oxford, and youth focus groups were convened to share data, gather feedback, and identify areas for action.

- What comes next: our Planet Youth Coalitions have identified key priority areas to guide the next phase of the work: sleep, social media and screen-time, family and peer relationships, and safe and engaging youth spaces/activities. These priority areas will be further refined through consultation with the community, and local interventions will be selected by the Planet Youth Coalitions.

1.2.1 Summary of Results

The survey conducted within the SWPH region has provided valuable insights into the risk and protective factors influencing youth substance use. This assessment examined critical areas such as family dynamics, peer relationships, and leisure-time activities. The results reveal a mix of strengths and areas requiring attention as the community strategizes future programs and initiatives.

Notably, there's a strong sense of safety among our youth, with 85% feeling secure in their communities and 92% feeling safe at home. Additionally, 86% of students report having friends at school who show genuine care for them, highlighting positive social connections.

However, the survey also brings to light some concerning trends. Only 32% of youth believe that students at their school are kind to one another. Furthermore, only 54% get the recommended average of more than 8 hours of sleep each night, which is crucial for their overall well-being. 34% of youth report consuming at least one energy drink daily, raising potential health concerns that warrant attention. A summary of the key findings is available in the attached infographics.

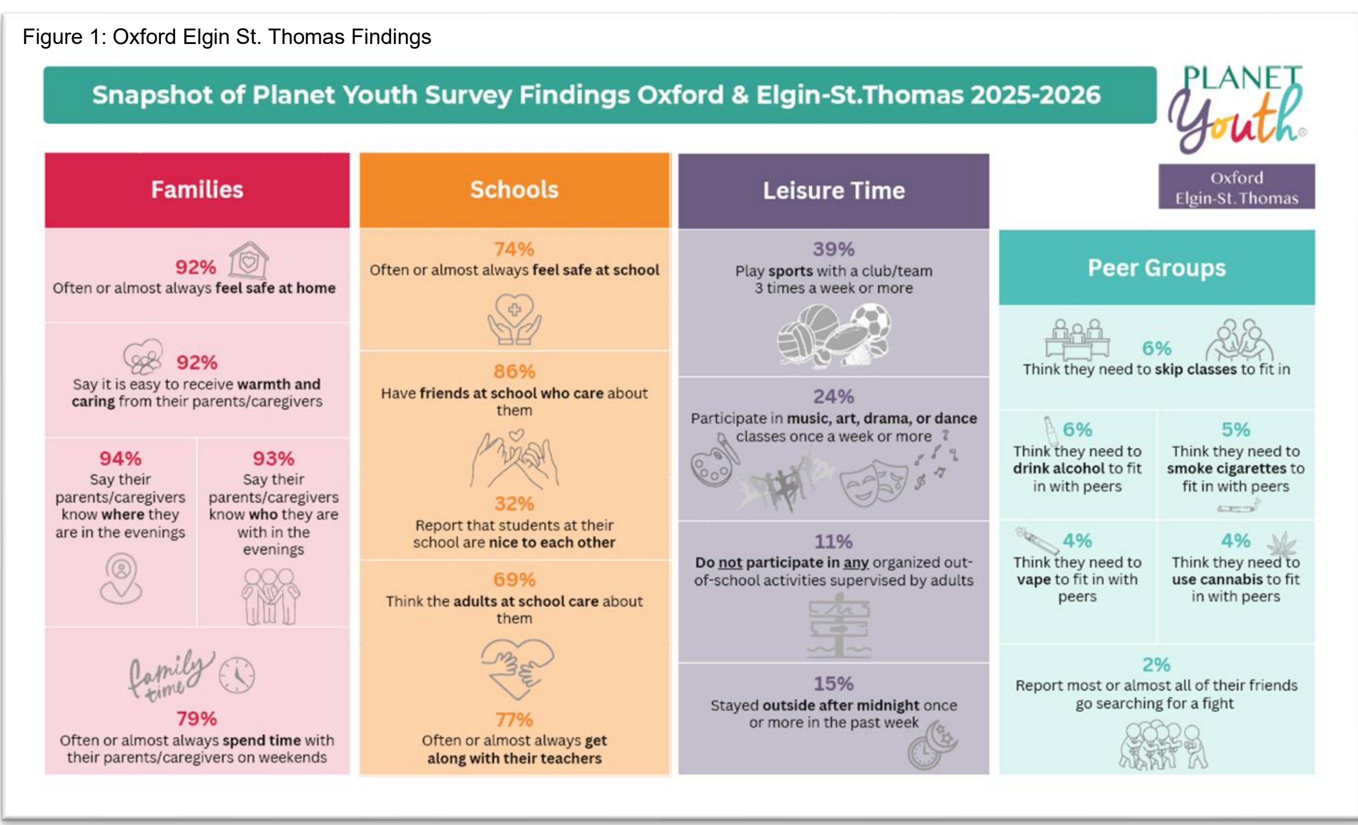


Figure 1: Oxford Elgin St. Thomas Findings

Figure 2: Elgin St. Thomas Findings

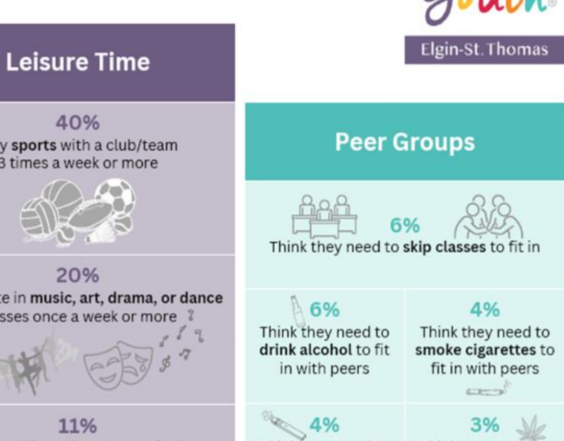
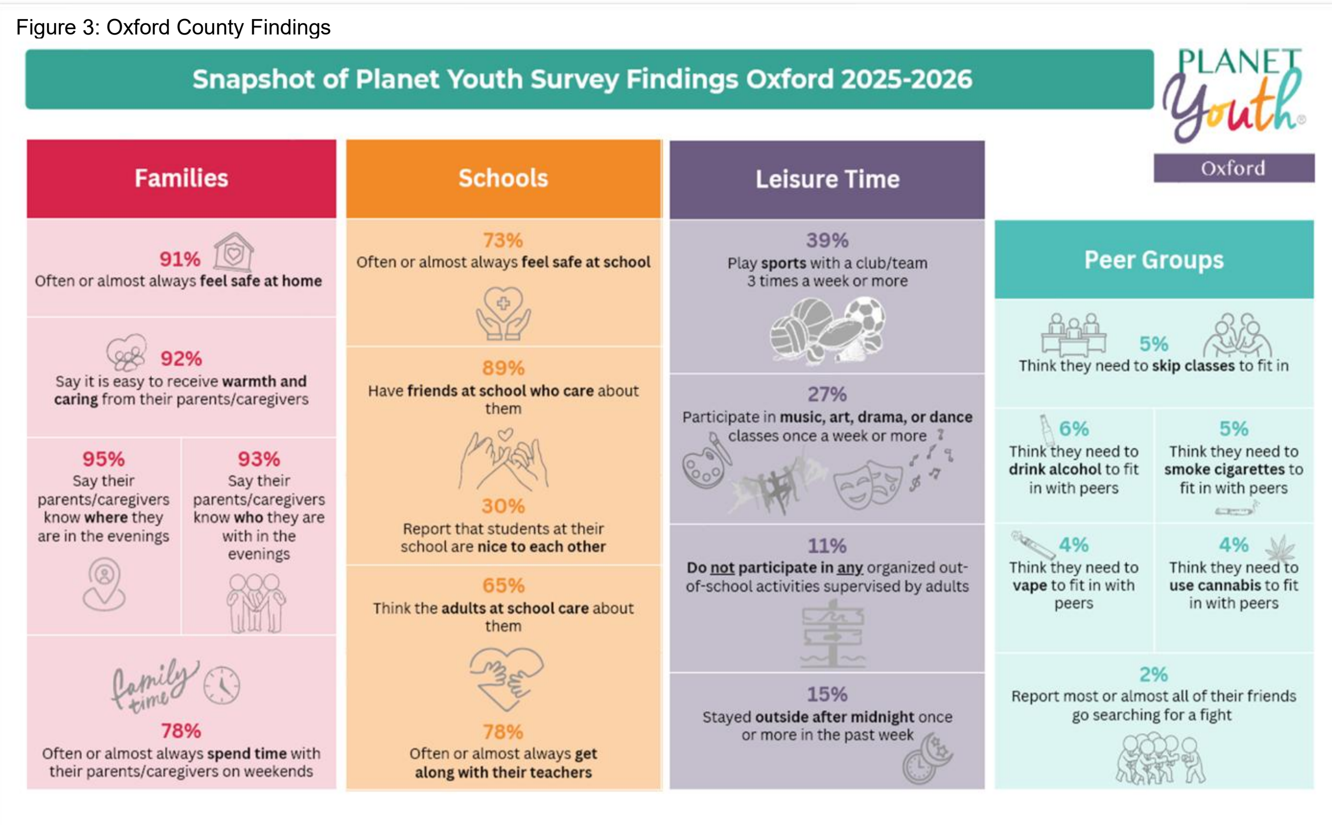


Figure 3: Oxford County Findings



1.2.2 The Next Steps

Local champions in Oxford County are delivering delegations to both upper and lower tier municipalities to provide updates on the status of the Planet Youth project and to identify potential partnerships for the next phase of the work. Similar delegations are being planned for the fall in Elgin and St. Thomas.

Over the summer, the coalitions will shift attention to broader data dissemination. This includes collaborating with researchers at King's College to develop infographics and a report tailored for a general audience and engaging with school boards and the Youth Advisory Board to strategize the promotion of our findings.

The community coalitions will also be working closely with municipalities, Parks and Recreation, and local service providers to identify areas of alignment, explore opportunities to strengthen or expand support, and ultimately build a coordinated, community-wide response.

1.2.3 Further updates

In June, the Board will receive a deeper dive into the survey findings and interpretation, alongside high-level themes from the community forums and youth focus groups, and an overview of proposed next steps.

- Key survey findings (protective and risk factors) with interpretation in plain language;
- Youth focus group themes that help explain the "why" behind the numbers;
- Service provider forum results and key priorities selected; and
- An outline of the next steps for implementing local solutions.

2.0 alPHa matters (receive and file):

2.1 2026 Annual General Meeting & Resolutions

In June, Dr. Tran, Chair B. Martin, member L. Rowden, and I will be attending the Association of Local Public Health Agencies (alPHa) 2026 Annual General meeting held in Toronto. As members of this Association, SWPH carries five (5) votes in total that may be cast for annual meeting business. As part of the agenda, alPHa's Resolutions for Consideration 2026 will be presented for attention and approval by the attendees. Dr. Tran and I have reviewed the resolutions and we are supportive of all of them.

- ***Resolution A26-01: Strengthening Hepatitis B Prevention in Ontario Through Vaccination in the First Year of Life*:** This resolution asks the province to review moving universal hepatitis B vaccination from Grade 7 to infancy, with a preference for integrating the combined DTaP-HB-IPV-Hib vaccine at 2, 4, and 6 months. The aim is to improve early protection, reduce preventable chronic infections, and advance health equity while aligning Ontario with evidence and practice in other jurisdictions.

- ***Resolution A26-02: Strengthening Certified Public Health Inspector Capacity to Support Delivery of the Ontario Public Health Standards*****:** This resolution calls on the province to provide sustained funding and coordinated workforce planning to increase certified public health inspector capacity across Ontario. It also supports recruitment, practicum, retention, and succession strategies to ensure boards of health can reliably meet Ontario Public Health Standards and maintain emergency readiness.
- ***Resolution A26-03: Mandatory and Regulated Alcohol Labelling on Alcohol Manufactured or Sold in Canada*****:** This resolution urges the federal government to require alcohol labels that include prominent health warnings, standard drink information, and Canada's current guidance on alcohol and health. The objective is to improve informed consumer choice, increase awareness of alcohol-related harms including cancer risk, and support broader public health prevention efforts.
- ***Resolution A26-04: Enhancing the Ontario Works Benefit*****:** This resolution calls on the province to improve Ontario Works by increasing the earned income exemption, eliminating the three-month waiting period, and aligning benefit reduction rules more closely with ODSP. It also reaffirms the need for higher base benefit rates indexed to inflation in order to reduce food insecurity and improve income adequacy for low-income households. *Of note, this resolution was co-sponsored by several local public health agencies including Southwestern Public Health*.

3.0 Financial matters (decision):

3.1 First quarter financial statements (decision):

At the end of Quarter 1 (Q1) on March 31, 2026, Southwestern Public Health (SWPH) is currently underspent by approximately $400,000, or 2% of the general program budget. The majority of the variance is due to the timing of program plans, as many program activities are not implemented until after the first quarter.

Staffing levels remained stable throughout the quarter, with no gapped staffing, resulting in no unplanned salary pressures or additional staffing costs. Approximately $100,000 of the underspend relates to reallocations to off-calendar programs, such as COVID-19, which had not been budgeted as the additional Ministry funding was not known at the time the budget was developed. In addition, there are benefit-related savings of approximately $50,000 due to reallocations from mandatory programs to one-time funding (OTF) accounts, some staff being hired at rates lower than budgeted, and Sun Life benefit renewal rates coming in lower than anticipated. The remaining surplus is expected to be spent in Q2 – Q4.

All program expenses and variances are reviewed monthly. At this point in time, it is anticipated that all budgeted funds will be spent by year end.

Motion: 2026-BOH-0528-3.1
That the Board of Health for Southwestern Public Health approve the first quarter financial statements.

3.2 Audit engagement letter (decision):

Graham Scott Enns has provided the engagement letter for the upcoming 2026 fiscal year-end financial audit of Healthy Babies Healthy Children program and Pre- and Post-Natal Nurse Practitioner's program. This letter is required to be signed by the Board Chair.

The engagement letter outlines the objectives of the audit, the auditor's responsibilities, management's responsibilities, and the terms governing the engagement. I have reviewed the attached letter in detail and note that the terms are standard, with no concerns.

Accordingly, I am requesting that the Board approve the Board Chair signing the engagement letter.

Motion: 2026-BOH-0528-3.2
That the Board of Health for Southwestern Public Health approve the board chair signing the 2026 engagement letter.

3.3 Ministry settlement forms (decision):

The Public Health Funding and Accountability Agreement between the health unit and the Ministry of Health requires that the Program-Based Grants Annual Reconciliation Report be submitted to the ministry annually. The 2025 report has been prepared by the health unit's auditors', Grahams Scott Enns, and reviewed by myself and finance staff. The report is a summary of the audited financial statements, and it is required to be signed by the CEO and the Board of Health Chair. Along with the report, the engagement letter and review engagement letter must be signed by the Board of health Chair. The deadline for submission to the Ministry of Health on behalf of the Board, is May 29, 2026.

Motion: 2026-BOH-0528-5.2-3.3
That the Board of Health for Southwestern Public Health approve the signing of the 2025 program-based grants annual reconciliation report as presented as well as the engagement letter and review engagement letter.

3.4 2025 Program-based grants and annual reconciliation (decision):

The 2025 program-based grants and annual reconciliation report has been completed. The reconciliation is required to be signed by the Board Chair and Chief Executive Officer (CEO) and must be submitted by May 29, 2026.

The reconciliation package combines SWPH's audited financial statements that have already approved by the Board with narratives that describe the work completed. This combined document is submitted using Ministry templates.

The reconciliation package is quite extensive and formatted according to Ministry direction; as such, it is not attached to this package. Board members can access the information via the Board portal.

Motion: 2026-BOH-0528-5.2-3.4
That the Board of Health for Southwestern Public Health approve the signing of the 2025 program-based grants annual reconciliation report as presented.

3.5 Municipal Buy Ontario procurement directive

On May 1, 2026, the Office of the Chief Medical Officer of Health (OCMOH) circulated information regarding the Municipal Buy Ontario Procurement Directive under the Buy Ontario Act (Public Sector Procurement), 2025. The legislation enables the province to issue procurement directives requiring broader consideration and prioritization of Ontario and Canadian goods and services in public sector procurement activities.

As part of the Act, municipalities and municipal entities, including boards of health, are now prescribed as public sector entities and are therefore required to comply with the Directive. For local boards, including boards of health, the requirements related to fleet vehicles and capital infrastructure will come into effect on June 1, 2026. The ministry memo providing additional details has been attached to the Board package for information and review.

This direction aligns with previous discussions of the Board. In the September 2025 CEO report, SWPH had already identified a commitment to advancing a Buy Canadian procurement approach.

Motion: 2026-BOH-0528-5.2
That the Board of Health for Southwestern Public Health accept the Chief Executive Officer's Report for May 28, 2026.

Snapshot of Planet Youth Survey Findings Oxford & Elgin-St.Thomas 2025-2026

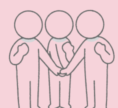
Families

92%
Often or almost always **feel safe at home**

92%
Say it is easy to receive **warmth and caring** from their parents/caregivers

94%
Say their parents/caregivers know **where** they are in the evenings

93%
Say their parents/caregivers know **who** they are with in the evenings



79%
Often or almost always **spend time** with their parents/caregivers on weekends

Schools

74%
Often or almost always **feel safe at school**

86%
Have **friends at school who care** about them

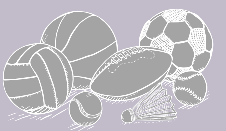
32%
Report that students at their school are **nice to each other**

69%
Think the **adults at school care** about them

77%
Often or almost always **get along with their teachers**

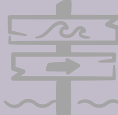
Leisure Time

39%
Play **sports** with a club/team 3 times a week or more



24%
Participate in **music, art, drama, or dance** classes once a week or more

11%
Do <u>not</u> participate in <u>any</u> organized out-of-school activities supervised by adults



15%
Stayed **outside after midnight** once or more in the past week

Peer Groups

6%
Think they need to **skip classes** to fit in

6%
Think they need to **drink alcohol** to fit in with peers

5%
Think they need to **smoke cigarettes** to fit in with peers

4%
Think they need to **vape** to fit in with peers

4%
Think they need to **use cannabis** to fit in with peers

2%
Report most or almost all of their friends go searching for a fight

Oxford
Elgin-St.Thomas

Snapshot of Planet Youth Survey Findings for Oxford & Elgin-St.Thomas 2025-2026

Communities

85%
Feel safe in their community

75%
Say their parents know many of their **neighbours by name**

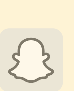
48%
Think there is a **great deal of social life available** in their community

47%
Want to **continue to live in their community** in the future

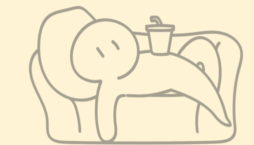
76%
Think it is **good to live in their community**

Digital Spaces/Screentime

65%
Spend 3 hours or more in a day using **social media**



41%
Say they **lose motivation** to do things that need to get done because of social media



35%
Spend **3+ hours** a day playing **video games**

33%
Spend **3+ hours watching shows/movies alone**

Well-Being

54%
Say they **sleep** about 8 hours or more a night.

65%
Of **boys** say their **mental health** is good or very good

41%
Of **girls** say their **mental health** is good or very good

71%
Of **girls** say their **physical health** is good or very good

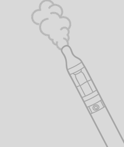
75%
Of **boys** say their **physical health** is good or very good

Substance Use

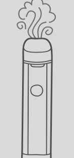
34%
Drink at least one **energy drink** everyday

7%
Were **drunk** in the past 30 days

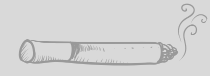
5%
Have used **cannabis** in the last 30 days



4%
Vape everyday



1%
Smoke **cigarettes** everyday



Snapshot of Planet Youth Survey Findings Oxford 2025-2026

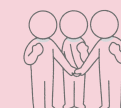
Families

91%
Often or almost always **feel safe at home**

92%
Say it is easy to receive **warmth and caring** from their parents/caregivers

95%
Say their parents/caregivers know **where** they are in the evenings

93%
Say their parents/caregivers know **who** they are with in the evenings



family time

78%
Often or almost always **spend time** with their parents/caregivers on weekends

Schools

73%
Often or almost always **feel safe at school**

89%
Have **friends at school who care** about them

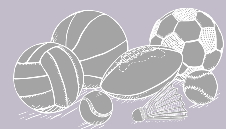
30%
Report that students at their school are **nice to each other**

65%
Think the **adults at school care** about them

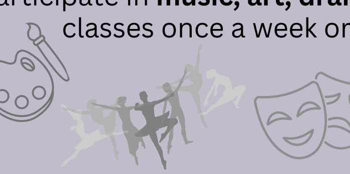
78%
Often or almost always **get along with their teachers**

Leisure Time

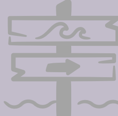
39%
Play **sports** with a club/team 3 times a week or more



27%
Participate in **music, art, drama, or dance** classes once a week or more



11%
Do not participate in any organized out-of-school activities supervised by adults



15%
Stayed **outside after midnight** once or more in the past week

Peer Groups

5%
Think they need to **skip classes** to fit in

6%
Think they need to **drink alcohol** to fit in with peers

5%
Think they need to **smoke cigarettes** to fit in with peers

4%
Think they need to **vape** to fit in with peers

4%
Think they need to **use cannabis** to fit in with peers

2%
Report most or almost all of their friends go searching for a fight

Snapshot of Planet Youth Survey Findings for Oxford 2025-2026

Communities

84%
Often or almost always **feel safe** in their neighbourhood

79%
Say their parents know many of their **neighbours by name**

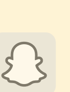
46%
Think there is a **great deal of activities for youth** in their community

46%
Want to **continue to live in their community** in the future

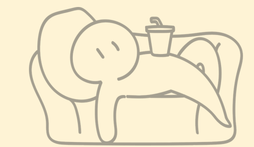
78%
Think it is **good to live in their community**

Digital Spaces/Screentime

65%
Spend 3 hours or more in a day using **social media**



43%
Say they **lose motivation** to do things that need to get done because of social media



34%
Spend **3+ hours** a day playing **video games**

34%
Spend **3+ hours watching shows/movies alone**

Well-Being

51%
Say they **sleep** about 8 hours or more a night.

60%
Of **boys** say their **mental health** is good or very good

38%
Of **girls** say their **mental health** is good or very good

69%
Of **girls** say their **physical health** is good or very good

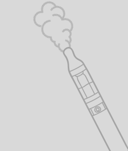
78%
Of **boys** say their **physical health** is good or very good

Substance Use

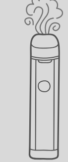
32%
Drink at least one **energy drink** everyday

8%
Were **drunk** in the past 30 days

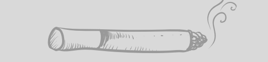
4%
Have used **cannabis** in the last 30 days



4%
Vape everyday



****%**
Smoke **cigarettes** everyday



** fewer than 5 participants

Snapshot of Planet Youth Survey Findings Elgin-St.Thomas 2025-2026

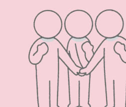
Families

93%
Often or almost always **feel safe at home**

93%
Say it is easy to receive **warmth and caring** from their parents/caregivers

94%
Say their parents/caregivers know **where** they are in the evenings

93%
Say their parents/caregivers know **who** they are with in the evenings



79%
Often or almost always **spend time** with their parents/caregivers on weekends

Schools

74%
Often or almost always **feel safe at school**

83%
Have **friends at school who care** about them

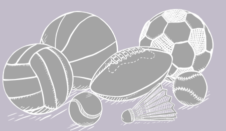
34%
Report that students at their school are **nice to each other**

73%
Think the **adults at school care** about them

76%
Often or almost always **get along with their teachers**

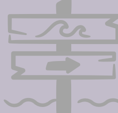
Leisure Time

40%
Play **sports** with a club/team 3 times a week or more



20%
Participate in **music, art, drama, or dance** classes once a week or more

11%
Do not participate in any organized out-of-school activities supervised by adults



16%
Stayed **outside after midnight** once or more in the past week

Peer Groups

6%
Think they need to **skip classes** to fit in

6%
Think they need to **drink alcohol** to fit in with peers

4%
Think they need to **smoke cigarettes** to fit in with peers

4%
Think they need to **vape** to fit in with peers

3%
Think they need to **use cannabis** to fit in with peers

3%
Report most or almost all of their friends go searching for a fight

Snapshot of Planet Youth Survey Findings for Elgin-St.Thomas 2025-2026

Communities

87%
Often or almost always **feel safe** in their neighbourhood

70%
Say their parents know many of their **neighbours by name**

51%
Think there is a **great deal of activities for youth** in their community

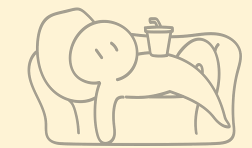
48%
Want to **continue to live in their community** in the future

73%
Think it is **good to live in their community**

Digital Spaces/Screentime

65%
Spend 3 hours or more in a day using **social media**

40%
Say they **lose motivation** to do things that need to get done because of social media



36%
Spend **3+ hours** a day playing **video games**

33%
Spend **3+ hours watching shows/movies alone**

Well-Being

55%
Say they **sleep** about 8 hours or more a night.

72%
Of **boys** say their **mental health** is good or very good

46%
Of **girls** say their **mental health** is good or very good

75%
Of **girls** say their **physical health** is good or very good

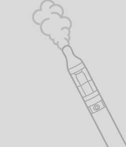
75%
Of **boys** say their **physical health** is good or very good

Substance Use

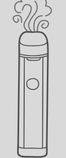
36%
Drink at least one **energy drink** everyday

6%
Were **drunk** in the past 30 days

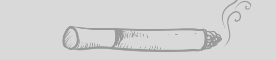
6%
Have used **cannabis** in the last 30 days



5%
Vape everyday



****%**
Smoke **cigarettes** everyday



** fewer than 5 participants

To: Chairs and Members of Boards of Health
Medical Officers of Health and Associate Medical Officers of Health
Presidents of Affiliate Organizations
From: Loretta Ryan, Chief Executive Officer
Subject: alPHa Resolutions for Consideration at the June 9, 2026 Annual General Meeting
Date: April 27, 2026

Please find enclosed a package of the resolutions to be considered at the Resolutions Session taking place following the 2026 Annual General Meeting (AGM) and important information on voting procedures.

Four (4) Resolutions were submitted for consideration. These have been reviewed by the alPHa Executive Committee and recommended for debate by the alPHa Membership at the Resolutions Session.

IMPORTANT NOTE FOR VOTING DELEGATES:

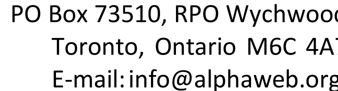
Members must register to vote at the Resolutions Session by filling out the attached registration form, wherein member Health Units must indicate who they are designating as voting delegates and which delegates will require a proxy vote.

Eligible voting delegates include Medical Officers of Health, Associate Medical Officers of Health, Acting Medical Officers of Health, members of a Board of Health and senior members in any of alPHa's Affiliate Member Organizations. Each delegate will be voting on behalf of their health unit and only one proxy vote is allowed per person, up to the maximum total allocated per health unit. (Please see the attached voter registration document that is in word format).

The completed registration form must be received by Melanie Dziengo (communications@alphaweb.org) no later than 4:30 pm on May 29, 2026.

If you have any questions on the above, please contact Loretta Ryan, Chief Executive Officer, loretta@alphaweb.org / 416-595-0006, x 222.

Enclosures:
Resolutions Voting Registration Form
Number of Resolutions Votes Allocated per Health Unit
2026 Resolutions for Consideration


PO Box 73510, RPO Wychwood
Toronto, Ontario M6C 4A7
E-mail: info@alphaweb.org

2026 alPHa Annual General Meeting
Resolutions Session
REGISTRATION FORM FOR VOTING

Health Unit ____

Contact Person & Title ____

Phone Number & E-mail ____

Name(s) of Voting Delegate(s):

Name and email address	**Proxy*** (Check this box if the person requires a proxy voting card. Only one proxy is allowed per delegate.)	**Is this person registered to attend the alPHa Annual Conference? (Y/N)**
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

* Each voting delegate may carry their own vote plus one proxy vote for an absent delegate. For any health unit, the total number of regular plus proxy votes cannot exceed the total number of voting delegates allotted to that health unit.

Please email this form to Melanie Dziengo (communications@alphaweb.org) by 4:30 pm on Friday, May 29, 2026.

Allocation of Votes: alPHa Resolutions Revised 2025		
Health Unit	**Population**	**Voting Delegates**
TORONTO*	2,794,356	**20**
POPULATION 1,000,000 and OVER **		**8**
Ottawa	1,017,449	
Peel	1,451,022	
York	1,173,334	
POPULATION OVER 400,000		**7**
Durham	696,992	
Halton	596,637	
Hamilton	569,353	
Middlesex-London	500,563	
Niagara	477,941	
Simcoe-Muskoka	599,843	
South East	558,292	
Waterloo	587,165	
Windsor Essex	422,860	
POPULATION 300,001 – 400,000		**6**
Lakelands	336,864	
Wellington-Dufferin-Guelph	307,283	
POPULATION 200,000 – 300,000		**5**
Eastern Ontario	210,276	
Grand Erie	261,643	
Southwestern	216,533	
Sudbury	202,431	
POPULATION UNDER 200,000		**4**
Algoma	112,764	
Chatham-Kent	104,316	
Grey Bruce	174,301	
Huron Perth	142,931	
Lambton	128,154	
North Bay-Parry Sound	129,362	
Northeastern	113,582	
Northwestern	77,338	
Renfrew	107,522	
Thunder Bay	152,885	

* total number of votes for Toronto endorsed by membership at 1998 Annual Conference

**new allocation category of population >1M endorsed by membership at 2023 Annual Conference

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Health Unit population statistics taken from: Statistics Canada – [2021 Census Profiles – Sorted by Health Region]

Resolutions for Consideration 2026

Resolutions Session
2026 Annual General Meeting
Tuesday, June 9, 2026

<table>
<tr><th>Resolution #</th><th>Title</th><th>Sponsor</th><th>Page</th></tr>
<tr><td>A26-01</td><td>Strengthening Hepatitis B Prevention in Ontario Through Vaccination in the First Year of Life</td><td>The Board of Health for the District of Algoma Health Unit (Algoma Public Health);
The Board of Health for the Simcoe Muskoka District Health Unit (Simcoe Muskoka District Health Unit)</td><td>5</td></tr>
<tr><td colspan="4">NOW THEREFORE BE IT RESOLVED that the Association of Local Public Health Agencies (alPHa) writes to the Ontario Minister of Health recommending a review in consultation with the Ontario Immunization Advisory Committee and/or the National Advisory Committee on Immunization regarding shifting universal HBV vaccination from Grade 7 to the first year of life, based on existing epidemiologic and economic evidence and programmatic considerations, in order to strengthen early protection against HBV, reduce preventable chronic infections, and advance health equity for children and families across Ontario;

AND FURTHER that alPHa recommends that the Minister of Health specifically considers the adoption of the combined DTaP-HB-IPV-Hib vaccine given at 2, 4, and 6 months of age as the preferred option for Ontario given its ability to seamlessly integrate into the existing vaccination schedule;</td></tr>
<tr><td colspan="4">alPHa's long-standing position is that all vaccines licensed in Canada should be publicly funded and made available through Boards of Health for administration to the categories of individuals as recommended by the National Advisory Committee on Immunization (NACI). NACI has concluded that HBV vaccination in the first year of life provides long-lasting protection and that acceptable schedule options in the first year of life include either vaccination at birth or later in infancy

Staff Recommendation: Key Strategic Direction; include in package as submitted.</td></tr>
<tr><td>A26-02</td><td>Strengthening Certified Public Health Inspector Capacity to Support Delivery of the Ontario Public Health Standards</td><td>ASPHIO</td><td>10</td></tr>
<tr><td colspan="4">THEREFORE BE IT RESOLVED THAT the Association of Local Public Health Agencies of Ontario (alPHa) respectfully request that the Province of Ontario, through the Ministry of Health:
1. Provide sustained, base funding to local public health agencies to support the hiring of up to 150 additional certified Public Health Inspectors across Ontario, to strengthen PHI staffing capacity and support consistent delivery of OPHS requirements. This estimate reflects anticipated provincial workforce gaps, emerging workload pressures, and replacement-rate forecasting for attrition and retirements; and
2. Undertake a provincial PHI workforce assessment and forecasting approach, aligned with the Ministry-led PHI Workforce Capacity Working Group, to identify current and projected workforce needs and to inform evidence-informed and equitable distribution of PHI resources; and
3. Continue to advance education, recruitment, and practicum capacity initiatives—including mentorship supports and standardized practicum approaches—in partnership with accredited</td></tr>
</table>

institutions, Boards of Health, ASPHIO, and the Canadian Institute of Public Health Inspectors (Ontario Branch); and

4. Support retention and professional sustainability strategies, including targeted approaches for northern and rural communities, and investments in professional development and mentorship to support early-career PHIs and succession planning; and
5. Recognize PHI capacity as essential health and economic system infrastructure requiring stable and predictable investment to support OPHS compliance, emergency readiness, and ongoing protection of Ontarians.

One of alPHa's central purposes is to ensure boards of health can deliver their basic mandated programs under the OPHS through government commitments to sustained and adequate resources (financial, human and supportive).

Staff Recommendation: Key Strategic Direction; include in package as submitted.

A26-03	**Mandatory and Regulated Alcohol Labelling on Alcohol Manufactured or Sold in Canada**	**Middlesex-London Health Unit (MLHU) and Toronto Public Health (TPH)**	**15**

NOW THEREFORE BE IT RESOLVED that the Association of Local Public Health Agencies call on the Federal Government to amend the *Food and Drugs Act* to mandate alcohol labelling including:

- Health Warnings: prominent, rotating warnings on all alcohol containers.
- Canada's Guidance on Alcohol and Health: providing guidance for preventing or reducing consumption-related health risks.
- Standard Drink Size: static standard drink information per container and per serving.

AND FURTHER that the Association of Local Public Health Agencies endorse the Statement from Provincial/Territorial Chief Medical Officers of Health on Labelling of Alcohol Products.
AND FURTHER that the Association of Local Public Health Agencies recommend Health Canada update their website to reflect Canada's current Guidance on Alcohol and Health.
AND FURTHER that the Association of Local Public Health Agencies advise all Ontario Boards of Health to recommend their local Members of Parliament to advocate that all alcohol manufactured or sold in Canada have mandatory, regulated labels including health warnings, Canada's Guidance on Alcohol and Health, and standard drink size information.

alPHa's stated position is that Public Health has an important mandate in key areas related to the use of alcohol and other drugs, including activities in chronic disease prevention, injury prevention, substance abuse prevention and harm reduction. Comprehensive strategies to address the potential harms of substance use can only succeed through a combination of interventions: education, prevention, harm reduction, treatment and enforcement.

Staff Recommendation: Key Strategic Direction; include in package as submitted.

A26-04	**Enhancing the Ontario Works Benefit**	**Middlesex-London Health Unit (MLHU), Huron Perth Public Health Unit (HPPH), Windsor-Essex County Health Unit (WECHU) and Oxford-Elgin-St. Thomas Public Health Unit (also known as**	**24**

		Southwestern Public Health Unit, SWPH)	

NOW THEREFORE BE IT RESOLVED that the Association of Local Public Health Agencies call on the Government of Ontario to increase the OW earned income exemption to align with ODSP exemption increases, and adjust the OW benefit reduction rate to align with ODSP reduction rates;

AND FURTHER that the Government of Ontario eliminate the three-month waiting period for the OW earned income exemption to ensure that exemptions apply immediately upon entry to assistance;

AND FURTHER that the Association of Local Public Health Agencies reaffirm and advance its previously adopted position in Resolution A23-05, *Monitoring Food Affordability in Ontario and Inadequacy of Social Assistance Rates,* calling for increases to Ontario Works base benefit rates and the indexation of those rates to inflation, and urge the Government of Ontario to implement these measures as foundational components of a sustained approach to income adequacy;

AND FURTHER that the Government of Ontario conduct periodic reviews of the OW earned income exemption to maintain alignment with labor market conditions and cost-of-living trends;

AND FURTHER that a copy of this resolution be sent to the Premier of Ontario, the Minister of Children, Community and Social Services, and local Members of Provincial Parliament.

alPHa has continually expressed clear positions on income-related determinants of health and this resolution builds upon these.

Staff recommendation: Key Strategic Direction; include in package as submitted.

DRAFT RESOLUTION A26-01

TITLE: **Strengthening Hepatitis B Prevention in Ontario Through Vaccination in the First Year of Life**

SPONSOR: **The Board of Health for the District of Algoma Health Unit (Algoma Public Health)**
The Board of Health for the Simcoe Muskoka District Health Unit (Simcoe Muskoka District Health Unit)

WHEREAS hepatitis B virus (HBV) infection causes a substantial burden of disease globally, with chronic infection leading to cirrhosis, liver failure, and liver cancer(1), noting that in 2021 alone, 3524 cases of HBV were reported in Canada(2); and

WHEREAS chronic HBV infection results in high lifetime healthcare utilization and substantial costs, with increased costs related to disease severity and for patients requiring liver transplantation(3); and

WHEREAS infants and young children who become infected with HBV are at the highest risk of developing chronic infection, with up to 90% of infected infants becoming chronic carriers compared with fewer than 5% of infected adults(4); and

WHEREAS Ontario currently administers HBV vaccine routinely in Grade 7, which leaves children susceptible to infection during their first 12 years of life when they are most vulnerable to developing chronic HBV infection(5); and

WHEREAS surveillance data from Public Health Ontario indicate that HBV infections continue to occur among children in Ontario prior to adolescence, including Canadian-born children (139 cases before age 12 between 2003 and 2013)(1), often due to missed prenatal screening for HBV, incomplete post-exposure prophylaxis, household exposure to undiagnosed carriers, travel, or immigration from regions of higher HBV prevalence(6); and

WHEREAS the National Advisory Committee on Immunization (NACI) has concluded that HBV vaccination in the first year of life provides long-lasting protection(4,6,7) and that acceptable schedule options in the first year of life include either vaccination at birth or later in infancy; and

WHEREAS birth dose HBV vaccination is safe and highly effective(3), and jurisdictions that implemented it decades ago now show lower adult HBV prevalence and reduced long-term disease burden, supporting the population-level benefits of early immunization(8); and

WHEREAS infant HBV vaccination at 2, 4, and 6 months of age is a well-studied safe and effective alternative to birth vaccination which has also been implemented in many jurisdictions in Canada and globally(9); and

WHEREAS a recent analysis modelling potential HBV immunization strategies for Ontario showed that providing 3 doses of the DTaP-HB-IPV-Hib vaccine (combination vaccine against 6 diseases) in infancy would lead to cost-savings compared to the current practice of

administering the DTaP-IPV-Hib vaccines (combination vaccine against 5 diseases) in infancy plus the HBV vaccines in grade 7, due to reduced costs related to averted visits to healthcare providers, treatment costs, and complication costs, and noting this is also more favorable from a cost perspective than introducing birth dose HBV vaccination(10); and

WHEREAS several other Canadian jurisdictions already provide universal HBV vaccination in infancy, including British Columbia, Quebec, PEI, and Yukon; and

WHEREAS altogether, considering cost, safety, effectiveness, feasibility to integrate into the current vaccination schedule, and likelihood of acceptability to parents and health care providers, adopting HBV vaccination in infancy (at 2, 4 and 6 months of age) may be preferred for Ontario over birth vaccination, with the benefits of this immunization strategy over the Grade 7 program sufficiently justifying the required catch-up efforts;

NOW THEREFORE BE IT RESOLVED that the Association of Local Public Health Agencies (alPHa) writes to the Ontario Minister of Health recommending a review in consultation with the Ontario Immunization Advisory Committee and/or the National Advisory Committee on Immunization regarding shifting universal HBV vaccination from Grade 7 to the first year of life, based on existing epidemiologic and economic evidence and programmatic considerations, in order to strengthen early protection against HBV, reduce preventable chronic infections, and advance health equity for children and families across Ontario;

AND FURTHER that alPHa recommends that the Minister of Health specifically considers the adoption of the combined DTaP-HB-IPV-Hib vaccine given at 2, 4, and 6 months of age as the preferred option for Ontario given its ability to seamlessly integrate into the existing vaccination schedule;

AND FURTHER that the Chief Medical Officer of Health be so advised.

Background

Hepatitis B is a liver disease that can lead to complications such as cirrhosis, liver failure, liver cancer, disability, and premature death, especially when acquired at an early age. Hepatitis B virus is very infectious; the virus can survive on surfaces for up to 7 days. Globally, the highest risk of transmission in childhood occurs in infants exposed during birth to their mothers who are carriers of Hepatitis B, many of them being immigrants from hepatitis B endemic areas such as Africa and Asia(4)(11); in such cases, 70% of infected pregnant women will transmit the virus to their baby.(12)

Transmission in childhood is also possible via close household contact with infected individuals (horizontal transmission), the risk being as high as 54%(13). Although rare, horizontal transmission in daycare settings is also possible (14). One of the challenges with childhood transmission is that Hepatitis B infection at an early age is mostly asymptomatic, therefore, not all cases are identified. Despite the absence of symptoms, 90% of infants infected will develop Chronic hepatitis B, and one out of four individuals with Chronic HB will die prematurely of cirrhosis or hepatocellular carcinoma.(12)
There are various Hepatitis B-containing vaccines available in Canada, alone or in combination with other vaccines that are already part of the current vaccination schedule[1].

Canada's vaccination strategy varies by province, under the principle that circulation of hepatitis B in the country is low (less than 5% of Canadians have markers of past infection, and less than 0.5% are carriers).(4) However, between 2003 and 2013, there were six cases per every 1000 Canada-born children under age 12 (time at which they usually receive the vaccine in Ontario).(1) Infections in childhood may be more likely to be occur among racialized children.(15)

Currently, the National Advisory Committee on Immunizations (NACI) does not give a specific recommendation regarding the best age for Hepatitis B vaccination. Instead, they leave it up to the provinces to make updates based on local epidemiology and specific programmatic considerations.(7) Currently in Ontario, the Hepatitis B vaccine is routinely offered in Grade 7 (12 years of age) through the school immunization program, and a high-risk program is offered for younger age of vaccination for those most at risk. Immunization nurses visit schools twice a year to administer two doses at least 6 months apart.(5) With the current approach, most children remain unprotected from hepatitis B for the first 12 years of life.

There are two other approaches to Hepatitis B vaccination in Canada: vaccination at birth and vaccination in infancy.(11) Research shows that vaccinating children early in life is effective and safe.(4,16) Vaccination at birth[2] is done in New Brunswick, Northwestern Territories and Nunavut. WHO recommends universal vaccination at birth based on the evidence that mother to child transmission is the highest risk factor for Hepatitis B in childhood.(11) Vaccination in infancy[3] is routinely done in British Columbia, Yukon, PEI and Quebec. Countries in Europe and the Americas have too successfully included Hepatitis B vaccine into their immunization programs in infancy.(9)

Hepatitis B vaccine is safe. There is no information suggesting that administering the vaccine at an earlier age is associated with safety concerns, the only exception being an increased risk of side effects among premature babies under 1500 g birth weight.(4) Moreover, there is no evidence that hepatitis B interferes with the immune response to any other vaccine or vice versa.(11) Likewise, there are no clinically

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[1] ENGERIX-B-Pediatric, INFARIX hexa (DTaP-HB-IPV-Hib), RECOMBIVAX HB-Pediatric and TWINRIX Junior.
[2] At birth, at 1 month of age and at 6 months.
[3] This can be achieved by giving a hepatitis B vaccine in addition to the current combination vaccine against five diseases (pentavalent vaccine + Hep B vaccine) or by giving one vaccine protecting against six diseases, including hepatitis B (hexavalent vaccine).

meaningful differences in the safety profile of combination vaccines with and without the hepatitis B component.(9)

Records from Public Health Ontario indicate that vaccination coverage achieved in infancy through the routine infant vaccination schedule is higher than what is achieved in adolescence through school-based programs. Immunization coverage in the first year is above 80%, higher than the 70% coverage of Hepatitis B vaccination offered in adolescence.(17) Shifting to vaccination in infancy would likely translate into a higher number of children protected from the infection.

An Irish study found universal vaccination in infancy using a combination vaccine cost effective when compared to selective vaccination to newborns at high risk.(18) In the Ontario case, switching from the current practice of vaccination in grade seven to vaccination at birth or in infancy would prevent 37-38% of acute hepatitis B cases and 30-31% of chronic hepatitis B cases. Furthermore, birth vaccination would be cost-effective and infant immunization -involving vaccinating with a combined vaccine at 2, 4 and 6 months of age- would be cost saving.(10) This study considered costs of each vaccination modality, healthcare costs of hepatitis B disease and complications, and costs of years lost due to premature death and due to disability resulting from complications of hepatitis B infection.
In conclusion, hepatitis B and its complications are preventable with vaccination. Giving the vaccine earlier in life is safe and effective. A shift to a schedule that includes starting hepatitis B vaccination in the first year of life in Ontario would protect our children earlier and provide long-term cost-savings.

A representative from both Algoma Public Health and Simcoe Muskoka District Health Unit will be present at the meeting to introduce, move, and answer questions about the resolution being presented and commits to undertaking actions as requested by alPHa for carrying out the strategy should the resolution pass.

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DRAFT RESOLUTION A26-02

Title: **Strengthening Certified Public Health Inspector Capacity to Support Delivery of the Ontario Public Health Standards**

Sponsor: **Association of Supervisors of Public Health Inspectors of Ontario (ASPHIO (Affiliate Member Organization)**

WHEREAS Certified Public Health Inspectors (PHIs) are essential to the delivery of mandatory programs and services under the Ontario Public Health Standards (OPHS), including, but not limited to: Food Safety; Safe Water; Health Hazard Prevention and Management; Infection Prevention and Control; Rabies Prevention and Control; Recreational Water; and Emergency Preparedness and Response; and

WHEREAS Certified PHIs have specialized training and regulatory authority under the Health Protection and Promotion Act (HPPA) and its regulations to conduct risk-based inspections, lead outbreak investigations, and make regulatory decisions that safeguard public health; and

WHEREAS local public health agencies are required under the HPPA to ensure the provision of these programs and services in accordance with the OPHS; and

WHEREAS PHI responsibilities have increased in scope and complexity in response to population growth, evolving regulatory requirements, emerging infectious diseases, climate-related health risks, and heightened expectations for infection prevention and control and timely response; and

WHEREAS The COVID-19 pandemic increased workload demands and exposed workforce vulnerabilities, contributing to recruitment and retention challenges and to service backlogs in routine OPHS programming; and

WHEREAS Strengthening public health inspection capacity is a prevention-focused approach that can help avoid outbreaks and infrastructure failures, reduce emergency health-care utilization, and mitigate workplace disruptions and business closures, thereby supporting fiscal sustainability and economic productivity; and

WHEREAS The Canadian Institute of Public Health Inspectors (CIPHI) Ontario Branch and the Association of Supervisors of Public Health Inspectors of Ontario (ASPHIO) are actively collaborating to enhance recruitment pathways, including outreach to CIPHI-accredited post-secondary academic institutions, internationally educated professionals, and newcomers; and

WHEREAS The Ministry of Health has demonstrated leadership through the Ministry-led Public Health Inspector Workforce Capacity Working Group, established under the Office of the Chief Medical Officer of Health, to inform strategies that build PHI workforce capacity across recruitment, education pathways, practicums, mentorship, and retention;

THEREFORE BE IT RESOLVED THAT the Association of Local Public Health Agencies of Ontario (alPHa) respectfully request that the Province of Ontario, through the Ministry of Health:

1. Provide sustained, base funding to local public health agencies to support the hiring of up to 150 additional certified Public Health Inspectors across Ontario, to strengthen PHI staffing capacity and support consistent delivery of OPHS requirements. This estimate reflects anticipated provincial workforce gaps, emerging workload pressures, and replacement-rate forecasting for attrition and retirements; and
2. Undertake a provincial PHI workforce assessment and forecasting approach, aligned with the Ministry-led PHI Workforce Capacity Working Group, to identify current and projected workforce needs and to inform evidence-informed and equitable distribution of PHI resources; and
3. mentorship supports and standardized practicum approaches—in partnership with accredited institutions, Boards of Health, ASPHIO, and the Canadian Institute of Public Health Inspectors (Ontario Branch); and
4. Support retention and professional sustainability strategies, including targeted approaches for northern and rural communities, and investments in professional development and mentorship to support early-career PHIs and succession planning; and
5. Recognize PHI capacity as essential health and economic system infrastructure requiring stable and predictable investment to support OPHS compliance, emergency readiness, and ongoing protection of Ontarians.

AND FURTHER that alPHa circulate this resolution to the Minister of Health, the Chief Medical Officer of Health, the Association of Municipalities of Ontario (AMO), Ontario Boards of Health, the Canadian Institute of Public Health Inspectors (CIPHI), Canadian Institute of Public Health Inspectors (Ontario Branch), and CIPHI-accredited post-secondary academic institutions.

BACKGROUNDER: STRENGTHENING CERTIFIED PUBLIC HEALTH INSPECTOR CAPACITY TO SUPPORT ONTARIO'S PUBLIC HEALTH SYSTEM

Prepared by: Association of Supervisors of Public Health Inspectors of Ontario (ASPHIO)
Dominique Bremner (ASPHIO Chair)
Heidi Pitfield (alPHa Affiliate Member Representative)
Peter Heywood (ASPHIO Member)
For: alPHa Annual General Meeting & Resolutions Session
Date: June 9, 2026

Purpose

This document provides background context to support an alPHa resolution requesting strengthened certified Public Health Inspector (PHI) staffing capacity in Ontario. It is intended to complement ongoing collaborative work led by the Ontario Ministry of Health to build capacity in the PHI workforce.

Background

1. Public Health Inspectors as essential public health system infrastructure

Certified Public Health Inspectors (PHIs) play a central role in delivering mandatory programs and services under the Ontario Public Health Standards (OPHS) and supporting Boards of Health in meeting requirements under the Health Protection and Promotion Act (HPPA). PHIs protect communities by preventing, identifying, and mitigating health hazards across multiple settings, including food premises, recreational water facilities, small drinking water systems, child care and congregate living settings, and other environments where preventable risks can have significant health and economic impacts. Certified PHIs have specialized education, practicum training, and national certification, with competencies in risk assessment, infection prevention and control (IPAC), outbreak management, environmental health sciences, regulatory interpretation and enforcement, and effective public communication. This specialized training and regulatory authority supports consistent, high-quality inspection services and timely, evidence-informed decision-making.

2. Growing and evolving service demands

In recent years, PHI responsibilities have expanded in scope and complexity due to population growth, evolving regulatory requirements, emerging and novel infectious diseases, climate-related health risks, heightened IPAC expectations, and increased public expectations for transparency and timely response. PHIs are also routinely called upon to respond to urgent and emergencies, consistent with OPHS requirements for 24/7 readiness.

3. Lessons from the COVID-19 response and the need to strengthen capacity

The ASPHIO White Paper (June 2023) documents the critical contributions of PHIs to Ontario's COVID-19 response, including outbreak management in long-term care and other congregate settings; IPAC assessments and guidance; support for enforcement and Section 22 orders; and surge support for

evolving public health priorities. At the same time, routine OPHS programming experienced service disruption and backlogs as PHIs were redeployed to pandemic response activities.
The White Paper also highlights workforce impacts that challenge sustainability, including burnout and mental distress, increased resignations, leaves of absence, and retirements, and reported incidents of harassment directed at PHIs. These pressures have compounded long-standing recruitment and retention challenges, particularly in northern and rural communities, and have reduced the availability of experienced staff to mentor and train new PHIs.

4. Value of prevention and the case for sustained investment

Preventive inspection and hazard prevention programs reduce the likelihood and severity of foodborne illness outbreaks, water contamination events, and IPAC lapses, and support continuity of operations for businesses and institutions. Strengthening PHI capacity helps Boards of Health deliver OPHS requirements, clear backlogs, address emerging local priorities, and maintain readiness for future public health emergencies.
Local public health agencies are currently facing challenges in meeting the required inspection frequencies outlined in the Ontario Public Health Standards (OPHS). This is primarily due to constraints in the staffing capacity of Public Health Inspectors (PHIs), which increases organizational risk for the Boards of Health that are responsible for statutory oversight. This situation highlights the critical need to address PHI staffing levels to improve compliance and support the Boards of Health in fulfilling their essential oversight responsibilities.
Further, strengthening public health inspection capacity is a prevention-focused approach that can help avoid outbreaks and infrastructure failures, reduce emergency health-care utilization, and mitigate workplace disruptions and business closures, thereby supporting fiscal sustainability and economic productivity.

5. Building on Ministry of Health leadership and collaboration

ASPHIO recognizes and appreciates the Ontario Ministry of Health's leadership in convening the Ministry-led Public Health Inspector Workforce Capacity Working Group. The Working Group—established under the Office of the Chief Medical Officer of Health—provides a collaborative forum to identify, assess, and prioritize PHI workforce capacity issues and opportunities, and to make recommendations to the Public Health Leadership Team.
The Working Group's Terms of Reference identify practical, professional pipeline (education – practicum - workforce) focused objectives, including: increasing enrolment in Ontario's accredited environmental health programs; exploring fast-track pathways; strengthening practicum quality and mentorship supports; partnering to attract internationally educated public health professionals; and considering targeted retention supports for northern and rural communities. This resolution is intended to complement this work by supporting timely, sustained staffing investments in PHI capacity.

6. Implementation considerations (for context)

As part of Ontario's 2026 budget consultation, the Canadian Institute of Public Health Inspectors (CIPHI), Ontario Branch, recommended a targeted provincial investment of $20 million to support the recruitment of 150 certified PHIs across Ontario, with a proposed cost-sharing approach in subsequent years (75% provincial / 25% municipal). This estimate reflects projected workforce gaps in the province identified through sector consultations, increasing inspection and compliance workloads, and forecasts of replacement rates due to attrition and anticipated retirements within the current PHI workforce.
The same submission recommended maintaining an annual investment of $435,000 to enhance the PHI practicum pipeline through local public health agencies and support future workforce development.

These figures are provided for background context only. The resolution below focuses on the core policy outcomes of sustained, base funding and coordinated workforce planning to support delivery of the OPHS province-wide. Any proposed increase in PHI capacity must adopt an evidence-informed and equitable distribution strategy. This strategy should take into account population growth trends, geographic size and remoteness, community risk profiles, and the practical challenges of serving diverse urban, suburban, rural, and northern populations.

Key message

A well-resourced certified public health inspector workforce is crucial for a strong public health system. Ongoing base funding to enhance PHI staffing capacity, combined with coordinated workforce assessments, education, and supply initiatives, will ensure equitable resource distribution. This approach will enable consistent delivery of Ontario's public health services and programs, improve emergency preparedness, and reduce organizational and compliance risks for Boards of Health tasked with fulfilling mandated public health responsibilities.

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DRAFT RESOLUTION A26-03

TITLE: **Mandatory and Regulated Alcohol Labelling on Alcohol Manufactured or Sold in Canada**

SPONSORS: **Middlesex-London Health Unit (MLHU) and Toronto Public Health (TPH)**

WHEREAS alcohol is a legal product with associated health harms and classified as a Group 1 carcinogen with a causal link to cancer (Babor, 2023; IARC, 1988; IARC, 2012; Paradis, 2023; Rumgay, 2021); and

WHEREAS alcohol caused an estimated 4,330 deaths, 22,009 hospitalizations, and 194,693 emergency department visits each year in people aged 15 and older in Ontario (Ontario Health and Ontario Agency for Health Protection and Promotion, 2023); and

WHEREAS 77% of Ontarians self-report alcohol use in the past 12 months and 33% report drinking alcohol at more than a low-risk level as per the *Canadian Guidance on Alcohol and Health* in the past week (Ontario Health and Ontario Agency for Health Protection and Promotion, 2023); and

WHEREAS the harms due to alcohol are disproportionally carried by individuals from lower socioeconomic groups, compared to those from higher socioeconomic groups, despite often drinking less alcohol; described as the alcohol harm paradox (Bloomfield, 2020; CIHI, 2017); and

WHEREAS many Canadians are unaware of:
-alcohol's relationship to cancer risk, especially at low levels of consumption,
-what a standard drink of alcohol contains, and
-guidance to reduce their alcohol risk (Government of Canada, 2024); and

WHEREAS alcohol containers in Canada lack comprehensive health warning labels to inform consumers of the risks or ways to reduce risks; and

WHEREAS labels are an effective tool to help consumers understand product risk (CCS, 2023; Hobin, 2022; Noar, 2016); and

WHEREAS the membership previously carried alPHa RESOLUTION A24-03: A Proposal for a Comprehensive Provincial Alcohol Strategy: Enhancing Public Health through Prevention, Education, Regulation and Treatment.

NOW THEREFORE BE IT RESOLVED that the Association of Local Public Health Agencies call on the Federal Government to amend the *Food and Drugs Act* to mandate alcohol labelling including:
Health Warnings: prominent, rotating warnings on all alcohol containers.
Canada's Guidance on Alcohol and Health: providing guidance for preventing or reducing consumption-related health risks.
Standard Drink Size: static standard drink information per container and per serving.

AND FURTHER that the Association of Local Public Health Agencies endorse the Statement from Provincial/Territorial Chief Medical Officers of Health on Labelling of Alcohol Products.

AND FURTHER that the Association of Local Public Health Agencies recommend Health Canada update their website to reflect Canada's current Guidance on Alcohol and Health.

AND FURTHER that the Association of Local Public Health Agencies advise all Ontario Boards of Health to recommend their local Members of Parliament to advocate that all alcohol manufactured or sold in Canada have mandatory, regulated labels including health warnings, Canada's Guidance on Alcohol and Health, and standard drink size information.

AND FURTHER that a copy of this resolution be sent to the Chief Medical Officer of Health of Ontario.

Statement of Sponsor Commitment

Dr. Alexander Summers and Dr. Michelle Murti, Medical Officers of Health for the Middlesex-London Health Unit and Toronto Public Health respectively, will be present at the 2026 Annual General Meeting to introduce, move, and answer questions about the resolution being presented and commit to undertaking actions as requested by the Association of Local Public Health Agencies should the resolution pass.

Background

Alcohol – No Ordinary Commodity

In Ontario and across Canada, alcohol availability has increased significantly over the past decade, while health protective regulations have not kept pace. Alcohol is normalized in our society as an ordinary consumer good used to celebrate, commiserate, and has even been seen as a rite of passage; however, alcohol is anything but an ordinary commodity. It is a leading risk factor for disease and injury, responsible for over 17,000 deaths and nearly 120,000 hospitalizations every year in Canada (CISUR/CCSA, 2023). Alcohol contributes to over 200 health conditions, including cancers, liver disease, cardiovascular conditions, mental health concerns, and fetal alcohol spectrum disorder (Babor, 2023; Paradis, 2023). In addition to these significant health harms, the economic and social implications of alcohol are substantial, costing Canadians $19.7 billion/year (CISUR/CCSA, 2023) which is more than the societal costs of tobacco and opioids combined.

In Ontario, 77% of residents identify themselves as current drinkers and 33% report drinking above what is considered a low-risk level based on the Canadian Guidance on Alcohol and Health (Ontario Health and Ontario Agency for Health Protection and Promotion, 2023). Since it is well established that individuals chronically underreport the amount of alcohol consumed, these percentages are likely to be even higher (Stockwell, 2023; Stockwell 2018). Current consumption levels account for 4.3% of deaths, 2.1% of hospitalizations, and 3.7% of emergency department visits each year in Ontario (Ontario Health and Ontario Agency for Health Protection and Promotion, 2023). The population health burden from alcohol exceeds available capacity on already overstretched healthcare and policing systems. Furthermore, alcohol can have profound secondary harms to communities through impaired driving, intimate partner violence, and public disturbances.

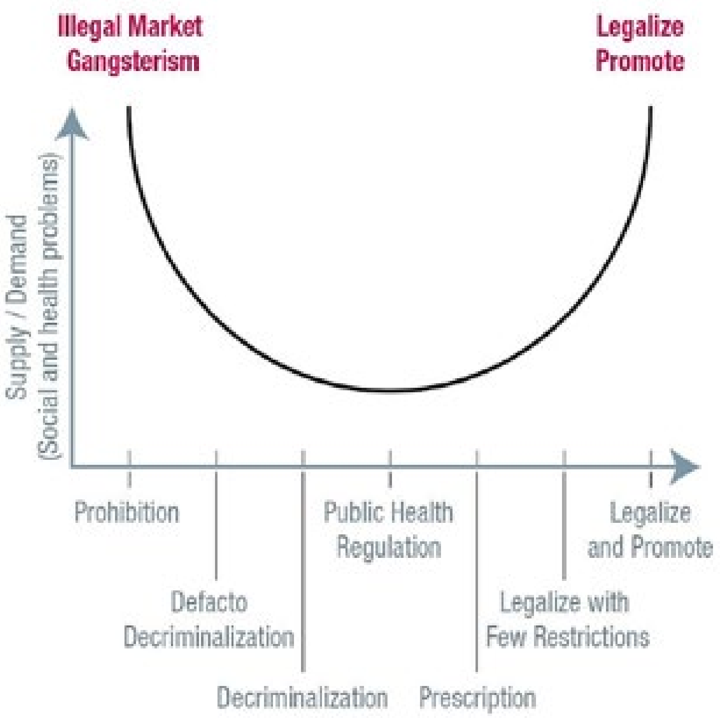
Public Health Approach to Preventing Harms from Alcohol

From a public health perspective, preventing harms from alcohol consumption requires a comprehensive, organized, and multi-sectoral approach that provides controlled access to a strictly regulated product, while removing the commercial and/or industry influence. A public health approach is anchored in social justice, human rights, equity, and the application of evidence-informed policy and practice (CPHA, 2017).

Since 2024, there have been significant changes to the alcohol retail market, expanding sales to many different retail settings in Ontario, including convenience stores and grocery stores. In a cross-sectional study from Ontario, alcohol outlet density was associated with higher alcohol-attributable emergency department visits; an association that had a larger impact in low compared to high socioeconomic status neighbourhoods (Forbes, 2024).

Figure 1, pictured below, shows the population health benefit to reducing health and social harms when there is a balance between alcohol availability and the enactment of measures to protect public health and safety**.** Through the implementation of strict public health regulations, including simple, evidence-based health warning labels on alcohol containers sold in Canada, the consumer would be informed about the health risks associated with alcohol, as well as better understand how much alcohol they are consuming, allowing for a more informed decision.

Figure 1. The Paradox of Prohibition – Adapted from Marks U-Shaped Curve (Health Officers Council of British Columbia, 2005)

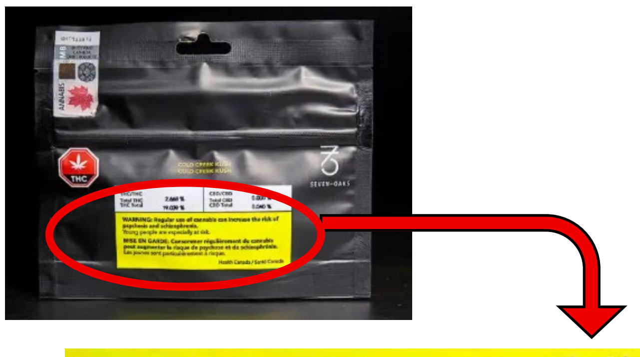


Rationale

Alcohol Labelling Supports Informed Choice by Consumers

In Canada, other legalized substances like commercial tobacco products and non-medical cannabis are required to display standardized labels that include health warnings and product information to inform consumers about associated health risks and have standardized packaging designed to reduce product promotion and appeal (Government of Canada, 2023; Government of Canada, 2025). While tobacco's labelling evolution took significant public health efforts to move from small text warnings in the 1970s to graphic health warnings and the plain packaging requirements that we see in Canada today, evidence confirms that these warning labels have increased awareness of health risks, reduced product appeal, and contributed to declines in smoking rates (Noar, 2016; CCS, 2023). The benefits of these tobacco warning labels were significant enough to influence Canada's approach to packaging and labelling legalized, non-medical cannabis products in 2018, pictured below in Figure 2. Alcohol remains the outlier, as the only legalized substance that currently does not have a warning label.

Figure 2. Examples of tobacco and cannabis warning labels mandated by the government of Canada (CCS, 2023; Israel, 2019)



WARNING: Regular use of cannabis can increase the risk of psychosis and schizophrenia.
Young people are especially at risk.
MISE EN GARDE: Consommer régulièrement du cannabis peut augmenter le risque de psychose et de schizophrénie.
Les jeunes sont particulièrement à risque.
Health Canada / Santé Canada

Evidence indicates that alcohol warning labels impact individuals' knowledge, awareness, behavioural intentions, and perceptual judgements (Babor, 2023; CAPE, 2022; Correia, 2024; Hobin, 2020; WHO, 2022). Labels can reach all consumers regardless of education, income, or whether living in large urban centres or remote rural communities (Hammond, 2011), and exposure to labels is highest among those consuming the highest volume of alcohol as messaging is at point of pour.

Canadians have the right to informed decision making, including the risks associated with alcohol consumption, accurate standard drink sizing descriptions, and up-to-date guidance to help reduce their risk. The "duty to warn" obligation under product liability law could reasonably be applied to the alcohol industry since "the basic underlying rationale for the duty to warn is that consumers rely on manufacturers to provide accurate information about the risks inherent in the use of their products" (Shelly, 2021, p.268). Drawing upon lessons learned from the regulation of commercial tobacco products, warning labels are an evidence-informed policy tool that have been proven to help educate the public about the health risks associated with smoking, and instrumental in building public support for strengthening tobacco control policies, including bans on marketing and tobacco tax increases (Hammond, 2011; Noar, 2016; PHO, 2017)

Canadians Are Unaware of Health Harms from Alcohol

Alcohol is a known carcinogen and has been classified by the International Agency for Research on Cancer (IARC, 1988; IARC, 2012) as a Group 1 carcinogen for over 35 years causing at least 7 kinds of cancers and was linked to nearly 7,000 new cancer cases in Canada in 2020 (Rumgay et al., 2021). Unfortunately, most Canadians are unaware of alcohol's relationship to cancer, especially at low levels of consumption. The Government of Canada's 2023 Public Awareness of Alcohol-related Harms Survey confirmed that less than one-third of Canadians believe that alcohol increases the risk for breast, throat, or mouth cancers. Additionally, only one-third of Canadians were familiar with the concept of a "standard drink" and just over half of respondents were aware of Canada's Guidance on Alcohol and Health, despite widespread promotion (Government of Canada, 2024).

The majority of Canadians agree that alcohol products should display or provide:

- the number of standard drinks;
- guidance to reduce health risks; and,
- health warnings.

Furthermore, most believe that health labelling of alcohol products would help them

- track their alcohol consumption;
- think more readily about alcohol-related harms; and,
- think about cutting back on drinking or talking to others about cutting back (Government of Canada, 2024).

Alcohol Labelling and Youth Prevention

Between 2015 and 2020, expansion of alcohol sales to approximately 450 grocery stores licensed to sell beer, wine, and cider led to increased alcohol product promotion and exposure to children and youth (Friesen, 2022). Drawing upon the lessons learned from comprehensive tobacco control, tobacco warning labels are especially effective in preventing youth initiation (Hammond, 2011; Francis, 2019). With the increased visibility of alcohol products in stores accessible to children and youth, alcohol labelling has the potential to reach them with messages that will counter industry-based advertising. The health warnings are visible to all consumers, including children and youth, on store shelves in their local convenience or grocery store. The labels also provide an opportunity for meaningful conversations between parents and their children regarding the health harms associated with alcohol.

Summary

To address complex societal problems with significant public health burden, cooperation and collaboration between local, municipal, provincial, and federal partners are required. Impacts of alcohol consumption remain a substantial population health burden, and one that exceeds social and health care system capacity. The Middlesex-London Health Unit and Toronto Public Health support mandatory and regulated alcohol labelling including health warnings, Canada's Guidance on Alcohol and Health, and standard drink size on all containers of alcohol manufactured and sold in Canada. It is a modest and evidence-informed policy that ensures that consumers are aware of the health harms associated with alcohol and is in alignment with Canada's approach to commercial tobacco products and the legalization of non-medical cannabis.

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DRAFT RESOLUTION A26-04

TITLE **Enhancing the Ontario Works Benefit**

SPONSORS **Middlesex-London Health Unit (MLHU), Huron Perth Public Health Unit (HPPH), Windsor-Essex County Health Unit (WECHU) and Oxford-Elgin-St. Thomas Public Health Unit (also known as Southwestern Public Health Unit, SWPH)**

WHEREAS household food insecurity (HFI), the inadequate or insecure access to food due to financial constraints, is a critical indicator of a household's financial situation, their ability to afford basic needs, and a highly sensitive measure of material deprivation;

WHEREAS HFI is an important social determinant of health, a strong predictor of poor health, and is associated with an increased risk of a wide range of physical and mental health challenges, including chronic conditions, non-communicable diseases, infections, depression, anxiety, and stress;

WHEREAS poor diet quality costs Ontario an estimated $5.6 billion annually in direct healthcare costs and indirect costs (e.g., lost productively due to disability and premature mortality), with higher costs associated with more severe food insecurity;

WHEREAS from 2020 to 2024, Ontario's food insecurity rates have significantly increased from 1 in 6 households (17.1%) to 1 in 4 households (25.3%);

WHEREAS Ontario Works (OW) rates are inadequate for households to afford basic needs;

WHEREAS 67.2% of Ontario households reliant on OW or Ontario Disability Support Program (ODSP) were food insecure in 2021;

WHEREAS OW income plus all eligible family and tax benefit entitlements is $11,500-$23,500 below Canada's Official Poverty Line and $4,000-$11,500 below the Deep Income Poverty threshold for various household scenarios (e.g., single person household, single parent with one child, and couple with two children);

WHEREAS based on average provincial rent and food costs, Ontario households (e.g., single person, family of 4) receiving OW and all eligible family and tax benefit entitlements need an additional $333-$817 per month to afford rent and food, plus funds for all additional expenses, and a single parent with 2 children has only $447 remaining to pay for all additional expenses;

WHEREAS the OW earned income exemption of $200 per month after a 3-month waiting period, with benefits reduced by 50 cents for every additional dollar earned, was established to encourage workforce participation;

WHEREAS the OW earned income exemption has not increased since 2013 while minimum wage and the cost of living have greatly increased;

WHEREAS greater than 11.5 hours of minimum wage work per month results in a reduction in OW benefits, impacting the ability to afford the cost of living and creating a deterrent to workforce participation;

WHEREAS an increased OW earned income exemption would help households afford the cost of living and help support people working toward leaving the OW program;

WHEREAS the ODSP earned income exemption increased from $200 to $1,000 per month in 2023, with benefits reduced by 75 cents for every additional dollar earned and no waiting period;

WHEREAS ODSP rates are increased annually based on inflation, with the first inflation-based increase in 2025;

WHEREAS OW rate increases indexed to inflation are needed as part of OW enhancements and were previously supported by alPHa (A23-05);

NOW THEREFORE BE IT RESOLVED that the Association of Local Public Health Agencies call on the Government of Ontario to increase the OW earned income exemption to align with ODSP exemption increases, and adjust the OW benefit reduction rate to align with ODSP reduction rates;

AND FURTHER that the Government of Ontario eliminate the three-month waiting period for the OW earned income exemption to ensure that exemptions apply immediately upon entry to assistance;

AND FURTHER that the Association of Local Public Health Agencies reaffirm and advance its previously adopted position in Resolution A23-05, *Monitoring Food Affordability in Ontario and Inadequacy of Social Assistance Rates,* calling for increases to Ontario Works base benefit rates and the indexation of those rates to inflation, and urge the Government of Ontario to implement these measures as foundational components of a sustained approach to income adequacy;

AND FURTHER that the Government of Ontario conduct periodic reviews of the OW earned income exemption to maintain alignment with labor market conditions and cost-of-living trends;

AND FURTHER that a copy of this resolution be sent to the Premier of Ontario, the Minister of Children, Community and Social Services, and local Members of Provincial Parliament.

Statement of Sponsor Commitment
Drs. Alexander Summers, Miriam Klassen, Mehdi Aloosh and Ninh Tran, Medical Officers of Health for the endorsing health units, will be present at the 2026 Annual General Meeting to introduce, move, and answer questions about the resolution being presented and commit to undertaking actions as requested by the Association of Local Public Health Agencies should the resolution pass.

Background

alPHa previously endorsed various resolutions in support of social assistance reform and income-based solutions to household food insecurity including:

- A24-05: Early Childhood Food Insecurity: An Emerging Public Health Problem Requiring Urgent Action
- A23-05: Monitoring Food Affordability in Ontario and Inadequacy of Social Assistance Rates
- A18-02: Public Health Support for a Minimum Wage that is a Living Wage
- A18-04: Extending the Ontario Pregnancy and Breastfeeding Nutritional Allowance to 24 Months
- A15-04: Public Health Support for a Basic Income Guarantee
- A05-18: Adequate Nutrition for Ontario Works and Ontario Disability Support Program Participants and Low Wage Earners

Food Insecurity in Ontario

Household food insecurity (HFI) is the inadequate or insecure access to food due to financial constraints[1]. HFI is a critical indicator of a household's financial situation and their ability to afford basic needs, and a highly sensitive measure of material deprivation[1].

HFI is an important social determinant of health, a strong predictor of poor health, and is associated with an increased risk of a wide range of physical and mental health challenges, including chronic conditions, non-communicable diseases, infections, depression, anxiety, and stress[1,2,3].

Poor diet quality costs Ontario an estimated $5.6 billion annually in direct healthcare and indirect costs (e.g., lost productively due to disability and premature mortality)[4], with higher costs associated with more severe food insecurity[5].

Current Situation

- From 2020 to 2024, Ontario's food insecurity rates significantly increased from 17.1% (1 in 6 households) to 25.3% (1 in 4 households)[6].
- In 2024, 4,055,000 people lived in a food insecure household in Ontario, including 33.3% of children under 18[7].
- From 2022 to 2024, Middlesex-London's food insecurity rates significantly increased from 17.5% (1 in 6 households) to 31.3% (1 in 3 households)[6].

Inadequacy of Ontario Works

Ontario Works (OW) rates are inadequate for households to afford basic needs and haven't increased since 2018.

- In 2021, 67.2% of Ontario households reliant on social assistance were food insecure[1].
- In 2024, Ontario Works income plus all eligible family and tax benefit entitlements was $11,504-$23,498 below Canada's Official Poverty Line (i.e., Market Basket Measure) and $4,171-$11,452 below the Deep Income Poverty threshold (i.e., Market Basket Measure – Deep Income Poverty) for various household scenarios (e.g., single person household, single parent with one child, and couple with two children)[8].
- Based on average provincial rent and food costs, Ontario households (e.g., single person, family of 4) receiving Ontario Works and all eligible family and tax benefit entitlements (e.g., Ontario Trillium Benefit, Canada Child Benefit) need an additional $333-$817 per month to afford rent and food, plus funds for all additional expenses, and a single parent with 2 children has only $447 remaining to pay for all additional expenses[2].

- Middlesex-London households receiving Ontario Works (e.g., single person, single parent with 2 children, family of 4) and all eligible family and tax benefit entitlements (e.g., Ontario Trillium Benefit, Canada Child Benefit) need an additional $7-$558 per month to afford rent and food, plus funds for all additional expenses[9].

Ontario Works Earned Income Exemption

Under current OW rules, the first $200 per month of (net) earned income is exempt from OW clawbacks, with benefits reduced by 50 cents for every additional dollar earned. The earned income exemption amount starts after a 3-month waiting period, meaning all earned income reduces benefits by 50 cents for every dollar earned in the first 3 months receiving assistance.

The earned income exemption was established in 2013 to encourage workforce participation[10]. However, the exemption has not increased since it started[11], while minimum wage in Ontario has increased from $10.25 to $17.60 per hour and cost of living, as measured by the Consumer Price Index in Ontario, has increased by 36.9% (121.3 to 166.1)[12].

In 2013, greater than 19.5 hours of minimum wage work per month resulted in a reduction in OW benefits ($10.25 x 19.5 = $199.88). In 2026, greater than 11.5 hours of minimum wage work per month results in a reduction in OW benefits ($17.60 x 11.5 = $202.40). Benefit reductions at the current level impact the ability to afford the cost of living and create a deterrent to workforce participation[13]. An increased earned income exemption would help households afford the cost of living and help support people working toward leaving the OW program.

The 3-month waiting period for the earned income exemption limits income at entry to assistance, where financial need is often greatest, and reduces the effectiveness of earned income exemptions as a work incentive. Removing the three-month waiting period would allow exemptions to apply immediately, improving income stability during the point of greatest vulnerability.

Comparison to Ontario Disability Support Program (ODSP)

Aligning select OW rules with ODSP rules would provide short-term and long-term improvements to the adequacy of OW rates.

- ODSP rates are increased annually based on inflation, with the first inflation-based increase in 2025[14].
- ODSP earned income exemption increased from $200 to $1,000 per month in 2023, with benefits reduced by 75 cents for every additional dollar earned[15]. There is no waiting period for the ODSP earned income exemption.
- Aligning OW earned income rules with those of ODSP would improve income adequacy and reduce inequities between social assistance programs.
- While the OW benefit reduction rate (50%) appears lower than ODSP's reduction rate (75%), the much lower OW earned income exemption ($200 vs. $1,000) means that OW recipients begin to lose benefits at far lower levels of earned income.
- As shown in Table 1, an individual receiving OW would need to earn approximately $2,600 per month before experiencing the same $1,200 reduction in benefits as an individual receiving ODSP. This level of earned income is unrealistic for most OW recipients, given that individuals typically qualify for OW due to significant barriers to employment, including unstable work, caregiving responsibilities, health challenges, or recent job loss.
- In practice, the current OW structure results in earlier and steeper benefit reductions, discouraging workforce participation and undermining income stability. Aligning OW earned

income exemptions and reduction rates with ODSP would allow individuals to increase earnings without immediate loss of essential income supports.

Table 1. Ontario Works and ODSP Earned Income Exemption Comparison

Earned Income (Monthly, Net)	Ontario Works $200 Exemption 50% Clawback		ODSP $1,000 Exemption 75% Clawback	
	$ Above Exemption	Reduction	$ Above Exemption	Reduction
$200	$0	$0	$0	$0
$500	$300	$150	$0	$0
$1,000	$800	$400	$0	$0
$1,500	$1,300	$650	$500	$375
$2,000	$1,800	$900	$1,000	$750
$2,600	$2,400	$1,200	$1,600	$1,200
$3,000	$2,800	$1,400	$2,000	$1,500

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SOUTHWESTERN PUBLIC HEALTH

For the Three Months Ending Tuesday, March 31, 2026

STANDARD/ PROGRAM	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VAR	FULL YEAR BUDGET	FULL YEAR VAR	% SPENT YTD
Direct Program Costs						
Foundational Standards						
Emergency Management	$30,231	$41,423	$11,191	$165,690	$135,459	18.%
Effective Public Health Practise	85,588	84,778	-810	339,113	253,525	25.%
Health Equity Program	56,997	62,217	5,221	248,870	191,873	23.%
Population Health Assessment	102,287	105,145	2,858	420,581	318,294	24.%
Foundational Standards Total	**275,103**	**293,563**	**18,460**	**1,174,254**	**899,151**	**23.%**
Chronic Disease Prevention & Well-Being						
Built Environment	84,182	76,092	-8,090	304,367	220,186	28.%
Healthy Eating Behaviours	28,044	28,435	391	113,740	85,696	25.%
Suicide Risk & Mental Health Promotion	47,549	52,651	5,102	210,605	163,056	23.%
Chronic Disease Prevention & Well-Being Total	**159,775**	**157,178**	**-2,597**	**628,712**	**468,937**	**25.%**
Food Safety						
Food Safety (Education, Promotion & Inspection)	116,553	118,489	1,935	473,954	357,401	25.%
Food Safety Total	**116,553**	**118,489**	**1,935**	**473,954**	**357,401**	**25.%**
Environmental Health						
Climate Change	61,291	61,026	-265	244,105	182,814	25.%
Healthy Environments	129,745	149,015	19,270	596,060	466,315	22.%
Healthy Environments Total	**191,036**	**210,041**	**19,005**	**840,165**	**649,129**	**23.%**
Healthy Growth & Development						
Breastfeeding	115,343	109,054	-6,289	436,214	320,872	26.%
Parenting	146,502	145,630	-872	582,519	436,017	25.%
Reproductive Health/Healthy Pregnancies	146,460	155,217	8,757	620,869	474,409	24.%
Healthy Growth & Development Total	**408,305**	**409,901**	**1,595**	**1,639,602**	**1,231,297**	**25.%**
Immunization						
Vaccine Administration	42,940	41,147	-1,793	164,590	121,650	26.%
Vaccine Management	37,708	39,588	1,879	158,350	120,642	24.%
Immunization Monitoring and Surveillance	32,290	34,865	2,575	139,460	107,169	23.%
Respiratory Response	0	65,009	65,009	260,035	260,035	0.%
Immunization Total	**112,938**	**180,609**	**67,670**	**722,435**	**609,496**	**16.%**
Infectious & Communicable Diseases						
Infection Prevention & Control	550,950	578,170	27,220	2,312,679	1,761,730	24.%
Needle Syringe Program	8,141	14,500	6,359	58,000	49,859	14.%
Rabies Prevention and Control and Zoonotics	36,052	38,823	2,771	155,294	119,241	23.%
Sexual Health	280,133	298,074	17,941	1,192,298	912,164	23.%
Tuberculosis Prevention and Control	35,358	38,286	2,927	153,142	117,784	23.%
Vector-Borne Diseases	54,003	72,464	18,461	289,857	235,854	19.%
Infectious & Communicable Diseases Total	**964,637**	**1,040,317**	**75,680**	**4,161,270**	**3,196,633**	**23.%**
Safe Water						
Water	27,118	38,342	11,224	153,370	126,252	18.%
Safe Water Total	**27,118**	**38,342**	**11,224**	**153,370**	**126,252**	**18.%**
School Health - Oral Health						
Healthy Smiles Ontario	203,071	231,258	28,187	925,031	721,960	22.%
School Screening and Surveillance	102,504	96,449	-6,056	385,794	283,290	27.%
School Health - Oral Health Total	**305,575**	**327,707**	**22,131**	**1,310,825**	**1,005,250**	**23.%**
School Health - Immunization						
School Immunization	363,260	336,942	-26,318	1,347,769	984,509	27.%
School Health - Other						
Comprehensive School Health	436,998	440,135	3,137	1,760,540	1,323,542	25.%
Substance Use & Injury Prevention						
Harm Reduction Enhancement	36,222	44,914	8,691	179,655	143,432	20.%
Injury Prevention	58,965	58,851	-114	235,402	176,438	25.%
Smoke Free Ontario Strategy: Prosecution	66,954	81,892	14,938	327,570	260,615	20.%
Substance Misuse Prevention	114,435	123,374	8,939	493,495	379,060	23.%
Substance Use & Injury Prevention Total	**276,576**	**309,031**	**32,455**	**1,236,122**	**959,546**	**22.%**
TOTAL DIRECT PROGRAM COSTS	3,637,874	3,862,255	224,378	15,449,018	11,811,142	24.%

SOUTHWESTERN PUBLIC HEALTH

For the Three Months Ending Tuesday, March 31, 2026

STANDARD/ PROGRAM	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	YEAR TO DATE VAR	FULL YEAR BUDGET	VAR	% SPENT YTD
Direct Program Costs						
INDIRECT COSTS						
Indirect Administration	903,743	909,304	5,562	3,637,217	2,733,474	25.%
Corporate	52,781	61,800	9,019	247,200	194,419	21.%
Board	13,731	14,387	657	57,550	43,819	24.%
HR - Administration	125,833	253,465	127,632	1,013,860	888,027	12.%
Communications	10,151	14,788	4,636	59,150	48,999	17.%
Premises	412,986	440,945	27,959	1,763,780	1,350,794	23.%
TOTAL INDIRECT COSTS	1,519,225	1,694,689	175,464	6,778,757	5,259,532	22.%
TOTAL GENERAL SURPLUS/DEFICIT	5,157,099	5,556,944	399,843	22,227,775	17,070,674	23.%
100% MINISTRY FUNDED PROGRAMS						
MOH Funding	29,197	31,055	1,858	124,220	95,023	24.%
Ontario Seniors Dental Care Program (OSDCP)	238,749	265,275	26,526	1,061,100	822,351	23.%
TOTAL 100% MINISTRY FUNDED	267,946	296,330	28,384	1,185,320	917,374	23.%
One-Time Funding - April 1, 2025 to March 31, 2026						
OTF Public Health Inspector Practicum Program	20,000	20,000	0	20,000	0	100.%
OTF Infection Prevention and Control (IPAC) Hubs	412,450	410,300	0	410,300	-2,150	101.%
OTF Woodstock Facility	117,387	0	-49,152	1,000,000	882,613	12.%
Total OTF	549,837	430,300	-36,652	1,430,300	878,348	71.%
Programs Funded by Other Ministries, Agencies						
Healthy Babies Healthy Children	1,775,617	1,775,617	0	1,775,617	0	100.%
Pre and Post Natal Nurse Practitioner	139,000	139,000	0	139,000	0	100.%
PHAC Smoking Cessation Partnership	247,185	247,185	0	247,185	0	100.%
HeatADAPT- Climate Change and Health Capacity Building Program	141,222	141,222	0	141,222	0	100.%
iHEAL Program	535,793	549,251	13,458	549,251	13,458	98.%
Total Programs Funded by Other Ministries, Agencies	2,838,817	2,852,275	89,989	2,852,275	2,209,875	99.%

Tracking ID: 1024328-1908364

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www.grahamscottenns.com

April 15, 2026

1230 Talbot Street
St. Thomas, ON, N5P 1G9

Dear Members of the Board of Health:

The Objective and Scope of the Audit

You have requested that we audit the audited financial statements of reveneus and expenditures of Southwestern Public Health - Healthy Babies Healthy Chrildren program and Pre and Post Natal Nurse Practitioner's program for the year ended March 31, 2026.

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

The Responsibilities of the Auditor

We will conduct our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

a. Identify and assess the risks of material misstatement of the financial statements (whether due to fraud or error), design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

d. Conclude on the appropriateness of management's use of the going-concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the financial statements (including the disclosures) and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

The Responsibilities of Management

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

a. For the preparation and fair presentation of the financial statements in accordance with Ministry of Children, Community and Social Services

b. For the design and implementation of such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

c. To provide us with timely:

    i. Access to all information of which management is aware that is relevant to the preparation of the financial statements (such as records, documentation and other matters);

    ii. Information about all known or suspected fraud, any allegations of fraud or suspected fraud and any known or probable instances of noncompliance with legislative or regulatory requirements;

    iii. Additional information that we may request from management for the purpose of the audit; and

    iv. Unrestricted access to persons within from whom we determine it necessary to obtain audit evidence.

As part of our audit process:

a. We will make inquiries of management about the representations contained in the financial statements. At the conclusion of the audit, we will request from management and those charged with governance written confirmation concerning those representations. If such representations are not provided in writing, management acknowledges and understands that we would be required to disclaim an audit opinion.

b. We will communicate any misstatements identified during the audit other than those that are clearly trivial. We request that management correct all the misstatements communicated.

Form and Content of Audit Opinion

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

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the financial statements of revenues and expenditures of **Southwestern Public Health - HBHC and PPNP**, for the year ended March 31, 2026. This statement was been prepared by management in accordance with the terms of the serivce agreement dated April 1, 2025 with the Province of Ontario, represented by the Ministry of Children, Community and Social Services and the Southwestern Public Health.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Ministry of Children, Community and Social Services, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

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

Tracking ID: 1024328-1908364

Confidentiality

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

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

Communications

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

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

Use of Information

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

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

Use and Distribution of our Report

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

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

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

Tracking ID: 1024328-1908364

Reproduction of Auditor's Report

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

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

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

Ownership

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

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

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

File Inspections

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

Accounting Advice

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

Other Services

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

Governing Legislation

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

Dispute Resolution

You agree that:

a. Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and

b. You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Indemnity

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

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

(b) A misrepresentation by a member of your management or board of directors.

Time Frames

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

Fees

Fees at Regular Billing Rates

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

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

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

Costs of Responding to Government or Legal Processes

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

Termination

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

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

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

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

Survival of Terms

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

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Conclusion

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

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

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

Sincerely,

GRAHAM SCOTT ENNS LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Jennifer Buchanan CPA, CA
Partner

Acknowledged and agreed on behalf of by:

____

Members of the Board of Health

eSigned using the Wolters Kluwer Digital Handshake

Package Summary	
Tracking ID	1024328-1908364
Current Status	Signed
Package Type	WORKFLOW
Timezone	America/Toronto
Subject	ClientName=grahamscottenns
Number of Attachments	1
Attachment Details	Engagementletter-HBHC,PPNP.pdf

Package History	Details	Timestamp
CREATED	Full Name: Graham Scott Enns LLP Graham Scott Enns LLP Email: portal@grahamscottenns.com Device Type: No device information available IP Address: 10.222.3.12	16 Apr 2026 10:33:17 AM
Signed	Package signed by all participants	16 Apr 2026 11:01:53 AM

Participants	Signature	Timestamp
Jennifer Buchanan jbuchanan@grahamscottenns.com	Engagementletter-HBHC,PPNP.pdf ID: ea570504-ad7d-4fbf-88bd-8d876ca85e17 IP Address: 10.222.3.10 Device Type: Other	Created: 16 Apr 2026 10:33:17 AM Sent: 16 Apr 2026 10:33:17 AM Viewed: 16 Apr 2026 11:01:45 AM Signed: 16 Apr 2026 11:01:53 AM

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE

To the Board of Health and the Ministry of Health:

Report on the Annual Reconciliation

We have audited the 2025 Annual Reconciliation Report (Certificate of Settlement), for the **Oxford Elgin St. Thomas Health Unit** for:

1) 2025 base funding approved for the period of January 1, 2025 to December 31, 2025;
2) 2025 one-time funding approved to December 31, 2025;
3) 2024 one-time funding approved to March 31, 2025;

The 2025 Annual Reconciliation Report have been prepared by management based on the Transfer Payment Agreements between the Ministry of Health (the "Ministry") and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

Management's Responsibility for the Annual Reconciliation Report

Management is responsible for the preparation of the Annual Reconciliation Report in accordance with the financial reporting provisions in the Transfer Payment Agreements between the ministry and Board of Health, the "Instructions for Completion of the 2025 Year-End Settlement", and for such internal controls as management determines are necessary to enable the preparation of the Annual Reconciliation Report that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Annual Reconciliation Report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance that the Annual Reconciliation Report is free from material misstatement taking into account the Transfer Payment Agreements between the ministry and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE (CONTINUED)

Auditor's Responsibility (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Annual Reconciliation Report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Annual Reconciliation Report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the Annual Reconciliation Report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Annual Reconciliation Report.

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

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE (CONTINUED)

Basis for Audit Opinion

The Board of Health derives funding from the ministry for the provision of mandatory and related public health programs and services.

Satisfactory audit verification as to the use and reporting of funding forms the basis of the audit opinion. Where audit verification is unsatisfactory, limited, or incomplete, a qualified opinion may occur.

Audit Opinion

In our opinion, the Annual Reconciliation Report presents fairly in all material aspects, the results of the Board of Health Operations for the 2025 Settlement Year and is in accordance with the Public Health Funding and Accountability Agreement between the Ministry and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

Basis of Accounting and Restriction and Distribution of Use

The Annual Reconciliation Report is prepared to assist the Board of Health to meet the financial reporting requirements of the ministry. As a result, the Annual Reconciliation Report may not be suitable for other purposes.

Our report is intended solely for the Board of Health and the ministry, and should not be distributed to or used by parties other that the Board of Health or the Ministry.

St. Thomas, Ontario

May 28, 2026

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2025 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: **Southwestern Public Health**

Section 1: Base Funding
- Mandatory at cost share; Other Base programs at 100%

Section 2: 2025 One-Time Funding (January 1, 2025 to December 31, 2025)
- One-Time Projects/Initiatives Funded at 100%

Section 3: 2024-25 One-Time Funding (April 1, 2024 to March 31, 2025)
- One-Time Projects/Initiatives Funded at 100%

Note: Select the program from drop-down list (column C) and you write any comment in column D "Comments"

		Program / Initiative Name	Comments	COA reference number - MOH Use	Branch - MOH Use	Ministry Approved Allocation	Funding Received from the Ministry	Expenditures at Provincial Share*	(Deduct) Offset Revenue/Ministry - Provincial Share	Net Expenditure at Provincial Share	Eligible Expenditure	Due to / (from) Province
Section 1 Base Funding	Programs Funded	Mandatory Programs (Cost-Shared)		529441	ALB	12,950,900	12,950,905	15,336,325	(276,752)	15,059,573	12,950,900	5
		Ontario Seniors Dental Care Program (100%)		529462	HPPPB	1,061,100	1,061,103	1,066,870	(5,770)	1,061,100	1,061,100	3
		MOH / AMOH Compensation Initiative (100%)		529463	ALB	178,700	178,705	116,789		116,789	116,789	61,916
		MOH / AMOH Compensation Initiative (100%)	Retro 2024/25	529463	ALB	30,300		29,892		29,892	29,892	(29,892)
		MOH / AMOH Compensation Initiative (100%)	Retro 2023/24	529463	ALB	8,000		7,942		7,942	7,942	(7,942)
		IPAC Hub Base		529441	ALB	205,150	205,150	205,150		205,150	205,150	-
				0	0					-	-	-
Total Section 1 Base Funding (January 1, 2025 to December 31, 2025)						**14,434,150**	**14,395,863**	**16,762,968**	**- 282,522**	**16,480,446**	**14,371,773**	**24,090**
Section 2: 2025 One-Time Funding (January 1, 2025 to December 31, 2025)	One-Time Projects / Initiatives Funded at 100%	MOH / AMOH Compensation Initiative (100%)		529463	ALB					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
Section 2: 2025 One-Time Funding (January 1, 2025 to December 31, 2025)						**-**	**-**	**-**	**-**	**-**	**-**	**-**
Section 3: 2024-25 One-Time Funding (April 1, 2024 to March 31, 2025)	One-Time Projects / Initiatives Funded at 100%	Respiratory Syncytial Virus (RSV) Adult and Infant Prevention Programs (100%)		529065	VPPB	119,000	111,900	75,994		75,994	75,994	35,906
		COVID-19 Vaccine Program (100%)		529065	VPPB	413,500	413,500	303,352		303,352	303,352	110,148
		Mandatory Programs: Public Health Inspector Practicum Program (100%)		529441	ALB	20,000	20,000	20,000		20,000	20,000	-
		IPAC Hub One-Time		529441	ALB	205,150	205,150	205,150		205,150	205,150	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
		Sub-Total One-Time Projects Funded at 100%				**757,650**	**750,550**	**604,496**	**-**	**604,496**	**604,496**	146,054
	One-Time Capital Projects / Initiatives Funded at 100%			0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
				0	0					-	-	-
		Sub-Total One-Time Capital Projects / Initiatives Funded at 100%				-	-	-	-	-	-	-
Section 3: 2024-25 One-Time Funding (April 1, 2024 to March 31, 2025)						**757,650**	**750,550**	**604,496**	**-**	**604,496**	**604,496**	**146,054**
Net Total 2025 Settlement (Section 1) + (Section 2) + (Section 3)						**15,191,800**	**15,146,413**	**17,367,464**	**- 282,522**	**17,084,942**	**14,976,269**	**170,144**

Summary 2025 Settlement (Sections 1-3)	
TOTAL Recoveries	**207,978**
TOTAL Reflows	**(37,834)**

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2025 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: **Southwestern Public Health**

Section 1: Base Funding
- Mandatory at cost share; Other Base programs at 100%

Section 2: 2025 One-Time Funding (January 1, 2025 to December 31, 2025)
- One-Time Projects/Initiatives Funded at 100%

Section 3: 2024-25 One-Time Funding (April 1, 2024 to March 31, 2025)
- One-Time Projects/Initiatives Funded at 100%

Note: Select the program from drop-down list (column C) and you write any comment in column D "Comments"

	Program / Initiative Name	Comments	COA reference number - MOH Use	Branch - MOH Use	Ministry Approved Allocation	Funding Received from the Ministry	Expenditures at Provincial Share*	(Deduct) Offset Revenue/Ministry - Provincial Share	Net Expenditure at Provincial Share	Eligible Expenditure	Due to / (from) Province
2025 Net Settlement for the Ministry											170,144

* For Mandatory program refer to cost share provided by program area.

Having the authority to bind the Board of Health for the Public Health Unit:

We certify that the Financials shown in the Annual Reconciliation Report and the supporting schedule are complete and accurate and are in accordance with the Public Health Funding and Accountability Agreement and Reports filed with the appropriate Municipal Council.

These financials are reconcilable to program financials reported on the Annual Report and Attestation. New

Date

Signature
Medical Officer of Health / Chief Executive Officer

Date

Signature
Chair of the Board of Health / Authorized Officer

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2025 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: Southwestern Public Health

SCHEDULE 1: Schedule of Offset Revenues at Provincial Share

Mandatory Programs at Provincial Share	Line #	Reference	Actual $	Ministry Use Only
Interest Income	L 1		157,768	
Healthy Smiles Ontario at Provincial share-(part of Mandatory Programs)	L 2			
Revenues Generated from Other Government Dental Program:	L 3			
Ontario Works (OW)	L 4			
Ontario Disability Support Program (ODSP)	L 5			
Other government dental programs (please specify):	L 6			
Other (Specify):	L 7			
Other fees and recoveries	L 8		118,984	
	L 9			
	L 10			
2024 Total Offset Revenues	**L 11**	**To Summary Page Cell J16 - Offset (Revenue)**	**276,752**	

Ontario Seniors Dental Care Program - 100% provincial Share	Line #	Reference	Actual $	Ministry Use Only
Client Co-Payments	L 12			
Revenues Generated from Other Government Dental Program:	L 13			
Ontario Works (OW)	L 14			
Ontario Disability Support Program (ODSP)	L 15			
Other government dental programs (please specify):	L 16			
Senior dental offset revenues	L 17		5,770	
	L 18			
	L 19			
2024 Total Offset Revenues	**L 20**	**To Summary Page Cell J17 - Offset (Revenue)**	**5,770**	

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March 31, 2026

Oxford Elgin St. Thomas Health Unit
1230 Talbot Street
St. Thomas, ON, N5P 1G9

Dear Members of the Board of Health:

You have requested that we audit the 2025 Annual Reconciliation (Certificate of Settlement) Report of Oxford Elgin St. Thomas Health Unit, for the year ended December 31, 2025.

We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on the 2025 Annual Reconciliation (Certificate of Settlement) Report.

Our Responsibilities

We will conduct our audit(s) of 2025 Annual Reconciliation (Certificate of Settlement) Report of Oxford Elgin St. Thomas Health Unit in accordance with the Transfer Payment Agreements between the Ministry of Health (the "ministry") and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement". Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the 2025 Annual Reconciliation (Certificate of Settlement) Report are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the 2025 Annual Reconciliation (Certificate of Settlement) Report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 2025 Annual Reconciliation (Certificate of Settlement) Report, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the 2025 Annual Reconciliation (Certificate of Settlement) Report.

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

In making our risk assessments, we consider internal control relevant to the entity's preparation of the 2025 Annual Reconciliation (Certificate of Settlement) Report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the 2025 Annual Reconciliation (Certificate of Settlement) Report that we have identified during the audit.

Content of Audit Opinion

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

Independent Auditors' Report

Report on the Annual Reconciliation

We have audited the 2025 Annual Reconciliation Report (Certificate of Settlement), for the **Oxford Elgin St. Thomas Health Unit** for:

1) 2025 base funding approved for the period of January 1, 2025 to December 31, 2025;
2) 2025 one-time funding approved for the period of January 1, 2025 to December 31, 2025;
3) 2024 one-time funding approved for the period of April 1, 2024 to March 31, 2025;

The 2025 Annual Reconciliation Report have been prepared by management based on the Transfer Payment Agreements between the Ministry of Health (the "ministry") and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

Management's Responsibility for the Annual Reconciliation Report

Management is responsible for the preparation of the Annual Reconciliation Report in accordance with the financial reporting provisions in the Transfer Payment Agreements between the ministry and Board of Health, the "Instructions for Completion of the 2025 Year-End Settlement", and for such internal controls as management determines are necessary to enable the preparation of the Annual Reconciliation Report that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Annual Reconciliation Report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance that the Annual Reconciliation Report is free from material misstatement taking into account the Transfer Payment Agreements between the ministry and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

Auditor's Responsibility (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Annual Reconciliation Report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Annual Reconciliation Report, whether due to fraud or error.

In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation of the Annual Reconciliation Report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Annual Reconciliation Report.

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

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct/code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Basis for Audit Opinion

The Board of Health derives funding from the ministry for the provision of mandatory and related public health programs and services.

Satisfactory audit verification as to the use and reporting of funding forms the basis of the audit opinion. Where audit verification is unsatisfactory, limited, or incomplete, a qualified opinion may occur.

Audit Opinion

In our opinion, the Annual Reconciliation Report presents fairly in all material aspects, the results of the Board of Health Operations for the 2025 Settlement Year and is in accordance with the Transfer Payment Agreements between the ministry and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

Basis of Accounting and Restriction and Distribution of Use

The Annual Reconciliation Report is prepared to assist the Board of Health to meet the financial reporting requirements of the ministry. As a result, the Annual Reconciliation Report may not be suitable for other purposes.

Our report is intended solely for the Board of Health and the ministry, and should not be distributed to or used by parties other that the Board of Health or the Ministry.

St. Thomas, Ontario

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountants

If we conclude that a modification to our opinion on the 2025 Annual Reconciliation (Certificate of Settlement) Report is necessary, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form, or have not formed, an opinion on the 2025 Annual Reconciliation (Certificate of Settlement) Report, we may withdraw from the audit before issuing an auditor's report or we may disclaim an opinion on the 2025 Annual Reconciliation (Certificate of Settlement) Report. If this occurs, we will communicate the reasons and provide you details of any misstatements identified during the audit.

Use and Distribution of our Report

The examination of the 2025 Annual Reconciliation (Certificate of Settlement) Report and the issuance of our audit opinion are solely for the use of Oxford Elgin St. Thomas Health Unit and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these 2025 Annual Reconciliation (Certificate of Settlement) Report and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

Reproduction of Auditor's Report

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

Management is responsible for the accurate reproduction of the 2025 Annual Reconciliation (Certificate of Settlement) Report, the auditor's report and other related information contained in an annual report or other public document (electronic or paper-based). This includes any incorporation by reference to either full or summarized 2025 Annual Reconciliation (Certificate of Settlement) Report that we have audited.

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

Management's Responsibilities

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

a) the preparation and fair presentation of the 2025 Annual Reconciliation (Certificate of Settlement) Report in accordance with the the Transfer Payment Agreements between the Ministry of Health (the "ministry") and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement";

b) such internal control as management determines is necessary to enable the preparation of 2025 Annual Reconciliation (Certificate of Settlement) Report that are free from material misstatement, whether due to fraud or error; and

c) providing us with:

   i. unrestricted access to persons within the entity from whom we determine it is necessary to make inquiries;

   ii. access to all information of which management is aware that is relevant to the preparation of the 2025 Annual Reconciliation (Certificate of Settlement) Report, such as records, documentation and other matters; and

   iii. additional information that we may request from management for the purpose of the audit.

As part of our audit process, we will request from management and, where appropriate, those charged with governance written confirmation concerning representations made to us in connection with the audit.

Working Papers

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

File Inspections

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

Governing Legislation

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

Dispute Resolution

You agree that:

(a) any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and

(b) you will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

Indemnity

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

(a) The breach by Oxford Elgin St. Thomas Health Unit, or its directors, officers, agents, or employees, of any of the covenants made by Oxford Elgin St. Thomas Health Unit herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the 2025 Annual Reconciliation (Certificate of Settlement) Report in reference to which the engagement report is issued, or any other work product made available to you by our Firm.

(b) The services performed by us pursuant to this engagement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of our Firm. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by your corporation.

Time Frames

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

Fees

Fees at Regular Billing Rates

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

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

Billing

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

Termination

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

Costs of Responding to Government or Legal Processes

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

Other Services

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

Use of Information

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

(a) you represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and

(b) we will hold all personal information in compliance with our Privacy Statement.

Communications

In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and e-mail transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

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

Conclusion

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

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

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

Sincerely,

GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Jennifer Buchanan, CPA, CA
Partner

Acknowledged and agreed on behalf of Oxford Elgin St. Thomas Health Unit by:

____

On Behalf of the Board

Oxford Elgin St. Thomas Health Unit

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March 31, 2026

Members of the Board of Health
Southwestern Public Health
1230 Talbot Street
St Thomas, ON, N5P 1G9

Dear Members of the Board of Health:

You have requested that we review the Settlement Reconciliation Schedules (the "Schedules") of Southwestern Public Health, which for the year ended December 31, 2025. We are pleased to confirm our acceptance and our understanding of this review engagement by means of this letter.

Our review will be conducted with the objective of expressing our conclusion on the Schedules. Our conclusion, if unmodified, will be in the form "Based on our review, nothing has come to our attention that causes us to believe that these Schedules do not present fairly, in all material respects, the Schedules of Southwestern Public Health for the year ended December 31, 2025 in accordance the financial reporting requirements of the Ministry of Health and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

Our Responsibilities

We will conduct our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. We will perform procedures, primarily consisting of making inquiries of management and others within the entity (as appropriate) and applying analytical procedures, and evaluate the evidence obtained. We will also perform additional procedures if we become aware of matters that cause us to believe the Schedules as a whole may be materially misstated. These procedures are performed to enable us to express our conclusion on the financial sschedules in accordance with Canadian generally accepted standards for review engagements. The procedures selected will depend on what we consider necessary in applying our professional judgment, based on our understanding of Southwestern Public Health and its environment, and our understanding of the financial reporting requirements of the Ministry of Health and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement" and its application in the industry context.

A review is not an audit of the Schedules, therefore:

a) There is a commensurate higher risk than there would be in an audit that any material misstatements that exist in the Schedules reviewed may not be revealed by the review, even though the review is properly performed in accordance with Canadian generally accepted standards for review engagements.

b) In expressing our conclusion from the review of the Schedules, our report on the Schedules will expressly disclaim any audit opinion on the Schedules.

Reporting

Unless unanticipated difficulties are encountered, our report will be substantially in the following form:

To the Directors:

We have reviewed the Settlement Reconciliation Schedules (the "Schedules") of the Southwestern Public Health for the year ending December 31, 2025 to meet the financial reporting requirements of the Ontario Ministry of Health and Long-term care.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial schedules in accordance with the financial reporting requirements of the Ministry of Health and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement", and for such internal control as management determines necessary to enable the preparation of financial schedules that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial schedules based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.
A review of financial schedules in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.
The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on the financial information.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial schedules for the year ended December 31, 2021 are not, in all material aspects, in accordance with the financial reporting requirements of the Ministry of Health and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

The schedule of revenues and expenditures, has not been, and was not intended to be, prepared in accordance with Canadian gnerally accepted accounting priniples, is solely for the information and use of the addressess and the Ontario Ministry of Health and Long-term Care for the stated purpose, and is not intended to be and should not be used by anyone other than the specified users, or for any other purpose.

St. Thomas, Ontario CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

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

Management's Responsibilities
Our review will be conducted on the basis that management [and, where appropriate, those charged with governance/oversight] acknowledge and understand that they are responsible for:

a) The preparation and fair presentation of the Schedules in accordance with the financial reporting requirements of the Ministry of Health and the Board of Health and the "Instructions for Completion of the 2025 Year-End Settlement".

b) Such internal control as management determines is necessary to enable the preparation of financial schedules that are free from material misstatement, whether due to fraud or error; and

c) Providing us with:

i) Access to all information of which management is aware that is relevant to the preparation and fair presentation of the Schedules, such as records, documentation and other matters;

ii) Additional information that we may request from management for the purpose of the review; and

iii) Unrestricted access to persons within Southwestern Public Health from whom we determine it necessary to obtain evidence.

As part of our review, we will request from management [and, where appropriate, those charged with governance] written confirmation concerning representations made to us in connection with the review.

We will communicate any misstatements identified during the engagement other than those that are clearly trivial. We will request that management correct all the misstatements communicated.

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

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

In performing our services, we will send messages and documents electronically. You acknowledge that electronic communication carries the possibility of inadvertent misdirection, interception or non-delivery of confidential material, or infection by a virus. If you do not consent to our use of electronic communications, please notify us in writing.

We do not accept responsibility and will not be liable for any damage or loss caused in connection with the interception or corruption of an electronic communication.

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

a) You represent to us that management has obtained any required consents for collection, use and disclosure to us of personal information required under applicable privacy legislation; and

b) We will hold all personal information in compliance with our Privacy Statement.

Use and Distribution of Our Report

Our review engagement report on the Schedules has been issued solely for the use of Southwestern Public Health and those to whom our report is specifically addressed by us. We make no representations of any kind to any third party in respect of these Schedules, and we accept no responsibility for their use by any third party.

We ask that our name be used only with our consent and that any information to which we have attached a communication be issued with that communication, unless otherwise agreed to by us.

Reproduction of Review Engagement Report

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

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

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

Preparation of Schedules

We understand that you or your employees will prepare certain schedules and locate specified documents for our use before our engagement is planned to commence.

This assistance will facilitate our work and help to minimize our costs. Any failure to provide these working papers or documents on a timely basis may impede our services and require us to suspend our services or withdraw from the engagement.

Ownership

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

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

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

File Inspections

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

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

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

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

Dispute Resolution
You agree that:

a) Any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation; and

b) You will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement.

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

a) The breach by Southwestern Public Health, or its directors, officers, agents, or employees, of any of the covenants made by Southwestern Public Health herein, including, without restricting the generality of the foregoing, the misuse of, or the unauthorized dissemination of, our engagement report or the Schedules in reference to which the engagement report is issued, or any other work product made available to you by our Firm.

b) The services performed by us pursuant to this engagement, unless, and to the extent that, such losses, costs, damages and expenses are found by a court of competent jurisdiction to have been due to the negligence of our Firm. In the event that the matter is settled out of court, we will mutually agree on the extent of the indemnification to be provided by your corporation.

Concerns
If at any time you would like to discuss our services or make a complaint, please contact your engagement partner. We will listen to your concerns and investigate any complaint on a timely basis.

Fees

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

If significant additional time is necessary, we will discuss the reasons with you and agree on a revised fee estimate before we incur the additional costs.

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

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

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

Communications
In connection with this engagement, we may communicate with you or others via telephone, facsimile, post, courier and e-mail transmission. As all communications can be intercepted or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that communications from us will be properly delivered only to the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of communications transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from: communications, including any consequential, incidental, direct or indirect; special damages, such as loss of revenues or anticipated profits; or disclosure or communication of confidential or proprietary information.

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

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

Conclusion

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

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

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

Yours truly,

GRAHAM SCOTT ENNS LLP
CHARTERED PROFESSIONAL ACCOUNTANTS

Jennifer Buchanan, CPA, CA
Partner

Acknowledged and agreed on behalf of Southwestern Public Health by:

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On Behalf of the Board

Southwestern Public Health

Ministry of Municipal Affairs and Housing

Office of the Deputy Minister

777 Bay Street, 17th Floor
Toronto ON M7A 2J3
Tel.: 416 585-7100

Ministère des Affaires Municipales et du Logement

Bureau du sous-ministre

777, rue Bay, 17e étage
Toronto (Ontario) M7A 2J3
Tél. : 416 585-7100

April 10, 2026

Memorandum to: Municipal Chief Administrative Officers, City Managers

Subject: Municipal Buy Ontario Procurement Directive – Phased Implementation Dates

In the fall of 2025, the Ontario government introduced and enacted the *Buy Ontario Act (Public Sector Procurement), 2025*. This Act allows the government to issue procurement directives that require prioritizing Ontario/Canadian goods and services in public sector procurements.

To leverage public sector procurement spending to support Ontario's economy, workers and key sectors, municipalities and municipal entities—including local boards and wholly-owned municipal services corporations—are now prescribed as public sector entities under the Act. As a result, all these organizations will have to comply with the newly released Municipal Buy Ontario Procurement Directive.

We recognize the significant work municipalities do to deliver services and build infrastructure in your communities, and we appreciate your partnership as these new requirements are introduced.

Timelines for effective dates

The new Municipal Buy Ontario Procurement Directive will include requirements related to fleet vehicles and capital infrastructure. This applies to municipalities, local boards, and municipal services corporations on the following phased timeline:

Municipalities

- Fleet vehicles requirements: April 13, 2026
- Capital infrastructure requirements: May 15, 2026

Local boards and municipal services corporations (MSCs)

- Capital infrastructure and fleet vehicles requirements: June 1, 2026

To assist with implementation, guidance materials and other support resources are available on Ontario.ca and Supply Ontario's website to help your organization understand the requirements and apply them consistently.

Actions required of municipalities

1. Municipalities should begin preparing procurement teams and internal stakeholders in advance of these effective dates. Additional guidance and supports, such as training sessions, will be provided to facilitate implementation.

2. Municipalities should inform applicable local boards and municipal services corporations of the Municipal Buy Ontario Procurement Directive and the phased effective dates above.

Questions related to implementation and support can be directed to doingbusiness@supplyontario.ca.

Yours truly,

Original Signed by

Martha Greenberg
Deputy Minister of Ministry of Municipal Affairs and Housing

c: Samantha Poisson, Deputy Minister, Ministry of Public and Business Service Delivery and Procurement
Lindsay Jones, Executive Director, Association of Municipalities of Ontario – AMO