



Our Vision: Healthy People in Vibrant Communities

Board of Health Meeting Agenda

Location: Oxford County Administration Building
21 Reeve Street, Woodstock, ON
Virtual participation via MS Teams
Thursday, April 23, 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 March 26, 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 Auditor's Report for April 23, 2026
- 5.2 Medical Officer of Health's Report for April 23, 2026
- 5.3 Chief Executive Officer's Report for April 23, 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:

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

8.0 Rising and reporting

9.0 Future meetings and events

- Board of Health Orientation: Thursday, May 28, 2026 at Noon.
- Board of Health Meeting: Thursday, May 28, 2026 at 1:00 p.m.
- Location: St. Thomas Site: 1230 Talbot Street, St. Thomas, 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

March 26, 2026



Open Session Minutes

A meeting of the Board of Health for Oxford Elgin St. Thomas Health Unit was held on Thursday, March 26, 2026, commencing at 1:00 p.m.

Present:

Ms. C. Agar	Board Member
Mr. J. Herbert	Board Member
Ms. K. Hobbs	Board Member
Mr. G. Jones	Board Member
Ms. B. Martin	Board Member (Chair)
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. S. Molnar	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. J. Gordon	Administrative Assistant
Mr. P. Heywood	Program Director
Ms. M. Lichti	Public Health Nurse
Mr. D. McDonald	Director, Corporate Services and Human Resources
Ms. M. Nusink**	Director, Finance
Ms. N. Rowe**	Manager, Communications
Mr. Y. Santos	Manager, IT
Mr. D. Smith	Program Director
Ms. M. Van Wylie	Manager, Healthy Communities
Ms. A. Dale	Harrison Pensa LLP

Media:

Mr. Shane Kettmiss	Rogers TV
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Note: ** indicates virtual participation

Regrets:

Mr. J. Couckuyt	Board Member
Ms. S. Maclsaac	Program Director
Ms. C. Richards	Manager, Foundational Standards

1.1 Call to order, recognition of quorum

The meeting was called to order by B. Martin at 1:00 p.m.

B. Martin introduced and welcomed J. Palmer to the Board of Health.

1.2 Approval of agenda

B. Martin noted that E. Taylor and J. Herbert needed to leave the meeting early and suggested amending the order of business to ensure as many members as possible would be present for the closed session.

Resolution # 2026-BOH-0326-1.2

Moved by D. Warden

Seconded by J. Herbert

That the agenda for the Southwestern Public Health Board of Health meeting for Thursday, March 26, 2026, be approved as amended by changing the Order of Business so that Item 7.0 Closed Session and Item 8.0 Rising and Reporting follow Item 5.1.

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-0326-2.1

Moved by D. Warden

Seconded by M. Peterson

That the minutes for the Southwestern Public Health Board of Health meeting for February 26, 2025, 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 SWPH Report on Age-Friendly Community Strategies for March 26, 2026

P. Heywood introduced Meagan Lichti, Public Health Nurse, who presented the report.

J. Herbert thanked staff for the presentation and noted that the St. Thomas Seniors' Centre is very active. He highlighted the importance of transportation in the community, particularly with anticipated population growth. D. Warden added that the Seniors' Centre has experienced significant growth in membership, resulting in space constraints and turning participants away. He emphasized the importance of recreational and social opportunities for seniors and noted transportation remains a municipal challenge.

S. Molnar thanked staff for the presentation and asked about the sources of demographic and fall-related data. M. Lichti advised the information was drawn from the Public Health Community Status Report and Public Health Ontario (PHO). S. Molnar also asked about population growth projections and whether transportation planning should be considered across the full Southwestern Public Health (SWPH) region rather than by municipality. M. Lichti responded that current work is being prioritized in Elgin County and the City of St. Thomas due to existing partnerships but noted that regional opportunities may emerge. She added that rural transportation, mobility limitations, and limited awareness of existing services were key challenges identified.

B. Martin noted a previous regional transportation initiative led by South Central Ontario Region Economic Development (SCOR) that connected urban and rural communities across nine counties; however, provincial funding for the pilot ended last year. She indicated she would connect staff with the initiative's leads.

G. Jones noted that regional transportation was recently discussed at a recent mayoral roundtable convened by London Mayor Josh Morgan and described the topic as a current priority among municipalities in Middlesex, Elgin-St. Thomas, and surrounding areas. He also suggested connecting with the Young at Heart Committee in Southwold for community input.

M. Peterson noted that many residents in Blandford-Blenheim access healthcare services in the Kitchener-Waterloo region and asked whether cross-county transportation partnerships had been considered. M. Lichti indicated discussions have begun regarding information sharing with transportation providers serving areas such as Stratford and Perth County, and noted that broader regional conversations may be required. M. Peterson further commented on logistical challenges rural seniors face using fixed-route transit services.

D. Shinedling asked where falls were most commonly occurring. M. Lichti advised that the majority occur in private homes, with smaller proportions occurring in community spaces and in long-term care or retirement homes. D. Shinedling also asked about collaboration with planners, to which M. Lichti confirmed partnerships with built-environment staff and working groups associated with the Ontario Professional Planners Institute.

C. Agar asked about the timeline for receiving updated census data and how quickly reports could be refreshed. Staff noted updates would occur as new data becomes available through ongoing updates to SWPH's health status reports. C. Agar also asked about engagement with the St. Thomas Seniors' Centre. M. Lichti explained that while the centre has been consulted through focus groups, the committee's primary focus has been seniors who are not currently connected to services or unable to access them.

K. Hobbs suggested connecting with ParaMed Home Health Care to better understand the needs of seniors receiving home care services and to share information about available supports. M. Lichti acknowledged the suggestion and noted that staff have engaged with Ontario Health at Home and community paramedicine partners.

D. Mayberry commented that the report highlights both social factors such as housing and transportation as well as physical issues such as falls, and asked how fall-prevention data could be translated into practical guidance for seniors in their homes. M. Lichti noted that evidence-based tools, including home safety checklists and risk assessments, are available and that paramedic data may help identify common causes of falls and inform targeted prevention messaging.

L. Rowden and K. Hobbs raised concerns regarding gaps between hospital discharge planning and the availability of home care supports, noting that some seniors return home without timely access to equipment or services. S. Molnar clarified that while challenges exist, many healthcare providers do implement home-based support programs and emphasized the importance of ensuring homes remain safe environments for aging residents.

Resolution # 2026-BOH-0326-C3.0

Moved by M. Peterson

Seconded by D. Mayberry

That the Board of Health for Southwestern Public Health receive the Report on Age-Friendly Community Strategies for Oxford and Elgin-St. Thomas.

Carried.

7.0 Closed session

Resolution # 2026-BOH-0326-C7

Moved by S. Molnar

Seconded by D. Warden

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.

8.0 Rising and reporting of closed session

Resolution # 2026-BOH-0326-C8

Moved by D. Mayberry

Seconded by M. Peterson

That the Board of Health rise with a report.

Carried.

The Board rose from closed session and reconvened in open session at 2:42 p.m.

D. Shinedling rejoined the meeting at 2:43 p.m.

Resolution # 2026-BOH-0326-C2.0

Moved by D. Mayberry

Seconded by J. Herbert

That the Board of Health for Southwestern Public Health accept the Governance Standing Committee Closed Session Report for March 26, 2026.

Carried.

Resolution # 2026-BOH-0326-C3.0

Moved by G. Jones

Seconded by L. Rowden

That the Board of Health for Southwestern Public Health receive the Verbal Report from the Chair regarding a Board Member Matter; and further that the Board direct the Chair to proceed with next steps outlined during the closed session discussion.

Carried.

J. Herbert called for a recorded vote. Following a vote by show of hands, the Chair declared the motion Carried with 10 in favor, 1 opposed, and 2 abstentions.

5.2 Governance Standing Committee report

G. Jones presented the report. No questions were raised.

Resolution # 2026-BOH-0326-5.2-1.0

Moved by S. Molnar

Seconded by D. Warden

That the Board of Health approve the Governance Standing Committee Terms of Reference as presented.

Carried.

The Chair declared a pecuniary interest and recused herself at 2:47 p.m.

Resolution # 2026-BOH-0326-5.2-2.0

Moved by S. Molnar

Seconded by D. Mayberry

That the Board of Health approve the amendments to policy BOH-FIN-020 Remuneration and Expenses as presented.

Carried.

The Chair returned to the room at 2:48 p.m.

Resolution # 2026-BOH-0326-5.2

Moved by S. Molnar

Seconded by M. Peterson

That the Board of Health for Southwestern Public Health accept the Governance Standing Committee Closed Session Report for March 26, 2026.

Carried.

5.3 Medical Officer of Health's report

Dr. N. Tran reviewed the report.

K. Hobbs asked about the status of a centralized immunization registry for Ontario. Dr. N. Tran noted that while the need has been raised provincially, there is currently no formal program, announcement, or funding, though broader digital health initiatives and electronic health records may help in the future.

S. Molnar highlighted the importance of equitable and timely access to immunization services, including through primary care, and noted that the Ontario College of Pharmacists is considering scope-of-practice expansions for pharmacy technicians. Dr. Tran added that pharmacies are key access points for vaccines, and their role in delivery is under active discussion.

Resolution # 2026-BOH-0326-5.1

Moved by S. Molnar

Seconded by D. Mayberry

That the Board of Health for Southwestern Public Health accept the Medical Officer of Health's Report for March 26, 2026.

Carried.

5.2 Chief Executive Officer's Report

C. St. John reviewed the report.

D. Mayberry asked for further information about the vision pilot project, seeking clarification on what the pilot entails and the process for identifying children, noting the importance of vision for success in school. D. Smith explained that the pilot program is a

subset of schools selected ahead of the full standards to be implemented in the fall. Schools were identified using Ontario Health Insurance Plan (OHIP) data to find areas with low uptake of vision services, then cross-referenced with feeder schools, Education Quality and Assessment Office (EQAO) results, vaccination rates, and dental screening data to determine where additional support is needed. The pilot is focused on children in junior kindergarten and, similar to the dental program, aims to identify urgent issues and provide guidance on next steps, without replacing formal eye exams.

S. Molnar asked if school participation is mandatory. C. St. John confirmed that while vision screening is part of SWPH's mandate, parents may decline participation for their children.

S. Molnar also asked if SWPH has an official position on social media harms. C. St. John noted that SWPH does not have an official position but recognizes the connection between social media, youth, and mental health, and is reviewing Planet Youth data.

C. Agar thanked staff for the report on online harms and emphasized the opportunity for public health to provide guidance to the first generation of youth growing up with phones. She advocated that SWPH support delaying phone use until grade 9, delaying social media until age 16, and restricting phone access during school hours.

C. St. John acknowledged C. Agar's comments and indicated staff would review her request and report back to the Board.

B. Martin highlighted that data in the CEO report demonstrates how compliance improves when public health intervenes. J. Palmer asked which schools are included for vision screening programs. C. St. John noted all public and Catholic schools, as well as some private schools, and that she would provide further details in a future report.

Resolution # 2026-BOH-0326-5.2

Moved by M. Peterson
Seconded by D. Warden

That the Board of Health for Southwestern Public Health accept the Chief Executive Officer's report for March 26, 2026.

Carried.

6.0 New business

No items.

9.0 Future meetings and events

The next scheduled Board of Health meeting will be:

- Thursday, April 23, 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 4:10 p.m.

Resolution # 2026-BOH-0326-10.0

Moved by J. Palmer

Seconded by G. Jones

That the meeting adjourn to meet again on Thursday, April 23, 2026 at 1:00 p.m.

Carried.

Confirmed: _____

DRAFT

OXFORD ELGIN ST. THOMAS HEALTH UNIT

Operating as

SOUTHWESTERN PUBLIC HEALTH

Financial Statements

December 31, 2025

Draft

SOUTHWESTERN PUBLIC HEALTH

Financial Statements

For the Year Ended December 31, 2025

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements are the responsibility of the management of Southwestern Public Health and have been prepared in accordance with Canadian public sector accounting standards.

These financial statements include:

- Independent Auditors' report
- Statement of Financial Position
- Statement of Operations and Accumulated Surplus
- Statement of Change in Net Financial Debt
- Statement of Remeasurement Gains and Losses
- Statement of Cash Flows
- Notes to the Financial Statements
- Schedule of Expenditures

The Chief Executive Officer and the Chief Financial Officer are responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing the financial statements before they are submitted to the Board for approval.

The integrity and reliability of Southwestern Public Health reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The financial statements have been audited on behalf of the Board of Health, Inhabitants and Ratepayers of the participating municipalities of the County of Oxford, County of Elgin and City of St. Thomas by Graham Scott Enns LLP in accordance with Canadian generally accepted auditing standards.

Cynthia St. John
Chief Executive Officer

Monica Nusink
Chief Financial Officer

St. Thomas, Ontario
April 23, 2026



INDEPENDENT AUDITORS' REPORT

To the **Board of Health, Members of Council, Inhabitants and Ratepayers** of the participating municipalities of the County of Oxford, County of Elgin and City of St. Thomas:

Opinion

We have audited the financial statements of **Southwestern Public Health**, which comprise the statement of financial position as at December 31, 2025, and the statement of operations and accumulated surplus, statement of changes in net debt, statement of remeasurement gains and losses, statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the organization's financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2025, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Canadian public sector accounting standards, 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.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the Financial Statements (Continued)

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.

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.

St. Thomas, Ontario

April 23, 2026

Graham Scott Enns LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Licensed Public Accountants

SOUTHWESTERN PUBLIC HEALTH

Statement of Financial Position December 31, 2025

	2025	2024
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash	5,073,451	5,072,976
Accounts receivable	957,292	799,681
Government remittance receivable	<u>162,306</u>	<u>174,770</u>
	<u>6,193,049</u>	<u>6,047,427</u>
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	1,820,638	1,673,254
Deferred revenue (Note 5)	19,542	98,205
Due to Province of Ontario	2,321,158	3,023,442
Long-term debt (Note 7)	6,424,000	6,681,000
Derivative (Note 8)	<u>348,046</u>	<u>263,439</u>
	<u>10,933,384</u>	<u>11,739,340</u>
NET FINANCIAL DEBT (PAGE 6)	<u>(4,740,335)</u>	<u>(5,691,913)</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	80,616	117,343
Tangible capital assets (Note 6)	<u>9,272,614</u>	<u>9,346,881</u>
	<u>9,353,230</u>	<u>9,464,224</u>
TOTAL NET ASSETS	<u>4,612,895</u>	<u>3,772,311</u>
TOTAL NET ASSETS ARE COMPRISED OF THE FOLLOWING:		
ACCUMULATED SURPLUS (NOTE 4)	4,960,941	4,035,750
ACCUMULATED REMEASUREMENT GAINS AND LOSSES (PAGE 7)	<u>(348,046)</u>	<u>(263,439)</u>
	<u>4,612,895</u>	<u>3,772,311</u>

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Approved by the Board:

_____ Director

_____ Director

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

SOUTHWESTERN PUBLIC HEALTH

**Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2025**

	(Note 14) Budget 2025 <u>\$</u>	2025 <u>\$</u>	2024 <u>\$</u>
REVENUES			
Operating grants			
Municipal:			
County of Elgin	2,016,169	1,954,915	1,852,600
City of St. Thomas	1,663,829	1,613,279	1,528,845
County of Oxford	4,729,756	4,586,059	4,346,038
Province of Ontario (Note 9)	14,332,572	16,892,123	16,887,607
Public Health Agency of Canada (Note 10)	-	270,113	272,773
Climate Change and Health Capacity Building Program	-	123,066	-
iHEAL Program	-	392,035	-
Locally Driven Collaborative Projects	-	-	19,000
	<u>22,742,326</u>	<u>25,831,590</u>	<u>24,906,863</u>
Total operating grants			
Other:			
Other fees and recoveries	58,100	145,125	94,243
Clinics	24,000	32,354	25,036
Interest	81,600	157,768	226,962
	<u>163,700</u>	<u>335,247</u>	<u>346,241</u>
Total other revenue			
TOTAL REVENUES	22,906,026	26,166,837	25,253,104
EXPENDITURES - SCHEDULE (PAGE 24)	<u>22,906,026</u>	<u>25,241,646</u>	<u>24,034,827</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	925,191	1,218,277
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>4,035,750</u>	<u>4,035,750</u>	<u>2,817,473</u>
ACCUMULATED SURPLUS, END OF YEAR (NOTE 4)	<u>4,035,750</u>	<u>4,960,941</u>	<u>4,035,750</u>

Draft

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

SOUTHWESTERN PUBLIC HEALTH

**Statement of Change in Net Financial Debt
For the Year Ended December 31, 2025**

	(Note 14) Budget	2025	2024
	2025	2025	2024
	<u>\$</u>	<u>\$</u>	<u>\$</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	925,191	1,218,277
Amortization of tangible capital assets	-	513,689	538,090
Acquisition of tangible capital assets	-	(439,422)	(503,342)
Change in prepaid expenses	-	36,727	(36,979)
Remeasurement (loss) gain	-	(84,607)	107,758
	<u>-</u>	<u>951,578</u>	<u>1,323,804</u>
DECREASE IN NET FINANCIAL DEBT	-	951,578	1,323,804
NET FINANCIAL DEBT, BEGINNING OF YEAR	<u>(5,691,913)</u>	<u>(5,691,913)</u>	<u>(7,015,717)</u>
NET FINANCIAL DEBT, END OF YEAR	<u>(5,691,913)</u>	<u>(4,740,335)</u>	<u>(5,691,913)</u>

Draft

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

SOUTHWESTERN PUBLIC HEALTH

**Statement of Remeasurement Gains and Losses
For the Year Ended December 31, 2025**

	2025	2024
	<u>\$</u>	<u>\$</u>
ACCUMULATED REMEASUREMENT GAINS AND (LOSSES), BEGINNING OF YEAR	(263,439)	(371,197)
Unrealized (losses) gains attributable to derivatives	<u>(84,607)</u>	<u>107,758</u>
ACCUMULATED REMEASUREMENT GAINS AND (LOSSES), END OF YEAR	<u>(348,046)</u>	<u>(263,439)</u>

Draft

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

SOUTHWESTERN PUBLIC HEALTH

Statement of Cash Flows For the Year Ended December 31, 2025

	2025	2024
	<u>\$</u>	<u>\$</u>
OPERATING ACTIVITIES		
Excess of revenues over expenditures	925,191	1,218,277
Items not involving cash:		
Amortization of tangible capital assets	<u>513,689</u>	<u>538,090</u>
	<u>513,689</u>	<u>538,090</u>
Change in non-cash working capital balances:		
Accounts receivable	(157,611)	(374,881)
Government remittances receivable	12,464	(57,261)
Prepaid expenses	36,727	(36,979)
Accounts payable and accrued liabilities	147,384	282,002
Deferred revenue	(78,663)	(1,725,716)
Due to Province of Ontario	<u>(702,284)</u>	<u>1,989,235</u>
	<u>696,897</u>	<u>1,832,767</u>
CAPITAL ACTIVITIES		
Net acquisition of tangible capital assets	<u>(439,422)</u>	<u>(503,342)</u>
FINANCING ACTIVITIES		
Repayment to long-term debt	<u>(257,000)</u>	<u>(248,000)</u>
NET CHANGE IN CASH DURING THE YEAR	475	1,081,425
CASH, BEGINNING OF YEAR	<u>5,072,976</u>	<u>3,991,551</u>
CASH, END OF YEAR	<u>5,073,451</u>	<u>5,072,976</u>

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

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

PURPOSE OF ORGANIZATION

Southwestern Public Health (the "organization") provides public health services to the residents of the City of St. Thomas, County of Elgin and the County of Oxford and is accountable to the Province of Ontario as outlined in the Health Protection and Promotion Act.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the organization are prepared by management in accordance with Canadian Public Sector Accounting Standards. Significant aspects of the accounting policies adopted by the organization are as follows:

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

Revenue Recognition

Government transfers are recognized in the financial statements as revenues in the financial period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met including performance and return requirements, and reasonable estimates of the amounts can be determined. Any amount received but restricted is recorded as deferred revenue in accordance with Section 3100 of the Public Sector Accounting Handbook and recognized as revenue in the period in which the resources are used for the purpose specified.

Unrestricted contributions are recognized as revenues when received or receivable if the amount to be received is reasonable estimated and collection is reasonable assured.

Accounting Estimates

The preparation of these financial statements is in conformity with Canadian Public Sector Accounting Standards which requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the current period. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

In particular, the organization uses estimates when accounting for certain items, including:

Due to Province of Ontario
Useful lives of tangible capital assets

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land are amortized on a straight-line basis over their estimated useful lives as follows:

Land improvements	20 years
Building	40 years
Roof	20 years
Building component equipment	24 years
Computer equipment	4 years

Amortization begins the first month of the year following the year the asset is placed in service and to the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Deferred Revenue

The organization administers other public health programs funded by the Province of Ontario and reported on a Provincial fiscal year end of March 31st. Any unexpended funding for these programs at December 31st is reported as deferred revenue on the statement of financial position. Additionally the organization receives certain grants and other funding from external sources for administering public health programs and may defer funds not spent at December 31st if the respective funding agreement has a term beyond the year end.

Financial Instruments

The organization's financial instruments consist of cash, accounts receivable, accounts payable and accrued liabilities, deferred revenues, due to Province, long-term debt, and derivatives.

The organization's financial instruments are measured as follows:

- i. Cash at fair value;
- ii. Portfolio investments at fair value (if any);
- iii. Accounts receivable at amortized cost;
- iv. Accounts payable and accrued liabilities at amortized cost;
- v. Long-term debt at amortized cost;
- vi. Derivative at fair value.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Financial Instruments (continued)

The fair value is determined as follows:

- i. Level 1 - Fair value measurements are those derived from quoted prices (in active markets);
- ii. Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices);
- iii. Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the asset that are not based on observable data (unobservable inputs).

For financial instruments measured using amortized cost the transaction costs and any other fees are expensed as incurred.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

The organization uses derivative financial instruments, including an interest rate swap agreement, in its management of exposures to fluctuations in interest rates. An interest rate swap is a derivative financial contract between two parties who agree to exchange fixed rate interest payments for floating rate payments on a predetermined notional amount and term. Derivatives are recorded at fair value and in determining the fair value, the credit risk of both counterparts are considered.

Employee Benefit Plans

The organization accounts for its participation in the Ontario Municipal Employees Retirement System (OMERS), a multi-employer public sector pension fund, as a defined contribution plan. The OMERS plan specifies the retirement benefits to be received by the employees based on the length of service and pay rates. Employee benefits include post employment benefits. Post employment benefits are subject to actuarial valuations and are accrued in accordance with the projected benefit method, prorated on service and management's best estimate of salary escalation and retirement ages of employees. Any actuarial gains and losses related to past service of employees are amortized over the expected average remaining service period.

Asset retirement obligations

The organization may be exposed to obligations of remediation associated with their tangible capital assets. If a legal obligation exists of remediation for a tangible capital asset then the organization would be required to set up an estimated future cost and liability associated with these obligations. As at December 31, 2025 there were no tangible capital assets that organization has controlled, constructed, owned or used that would have a legal obligation of remediation.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

2. RECONCILIATION FOR MINISTRY OF HEALTH SETTLEMENT PURPOSES

	2025	2024
	<u>\$</u>	<u>\$</u>
Excess of Revenues over Expenditures	925,191	1,218,277
Reconciling items:		
Principal portion of long-term debt	(257,000)	(248,000)
Vacation and compensating time change	12,040	(7,785)
Amortization	513,689	538,090
Eligible expenses transferred to tangible capital assets	<u>(439,422)</u>	<u>(503,342)</u>
Excess of Revenues over Expenditures for Ministry of Health Purposes	<u>754,498</u>	<u>997,240</u>

3. LINE OF CREDIT

The organization has a revolving line of credit with Royal Bank of Canada. The line of credit bears interest at a rate of prime plus 0.25% and are authorized to a maximum of \$800,000. Amounts are advanced and repaid in increments of \$5,000. At year end, the organization has been advanced \$nil (2024 - \$nil) on this facility.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

4. ACCUMULATED SURPLUS

The accumulated surplus consists of the following individual fund surplus/(deficit) and reserves as follows:

	<u>2025</u>	<u>2024</u>
	<u>\$</u>	<u>\$</u>
SURPLUS		
General reserve	102,413	120,053
General reserve, to be used in the next year	300,000	255,500
Contingency reserve, set aside by the Board	1,709,914	994,316
Invested in tangible capital assets	<u>9,272,614</u>	<u>9,346,881</u>
	11,384,941	10,716,750
AMOUNTS TO BE RECOVERED		
Net long-term debt	<u>(6,424,000)</u>	<u>(6,681,000)</u>
ACCUMULATED SURPLUS	<u><u>4,960,941</u></u>	<u><u>4,035,750</u></u>

Per the existing Board of Health policy concerning reserve funds and an established maximum of 10% of total operating budgets for unforeseen program and service expenditures.

5. DEFERRED REVENUE

	<u>2025</u>	<u>2024</u>
	<u>\$</u>	<u>\$</u>
Low German Needs Assessment	10,542	63,267
Community Action Network - Planet Youth	9,000	-
Sewage Inspection Program	-	17,175
Public Health Agency of Canada	-	9,067
Healthy Babies Healthy Children (March 31, 2025)	<u>-</u>	<u>8,696</u>
Total Deferred Revenue	<u><u>19,542</u></u>	<u><u>98,205</u></u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

6. TANGIBLE CAPITAL ASSETS

December 31, 2025

Cost	Opening \$	Additions \$	Disposals \$	Ending \$
Land	572,909	-	-	572,909
Land improvements	161,330	-	-	161,330
Building	8,165,454	82,133	-	8,247,587
Roof	157,000	-	-	157,000
Building component equipment	2,607,056	65,919	-	2,672,975
Computer equipment	<u>2,909,622</u>	<u>291,370</u>	<u>-</u>	<u>3,200,992</u>
	<u>14,573,371</u>	<u>439,422</u>	<u>-</u>	<u>15,012,793</u>
Accumulated Amortization	Opening \$	Amortization \$	Disposals \$	Ending \$
Land improvements	80,670	8,067	-	88,737
Building	1,909,966	204,136	-	2,114,102
Roof	78,500	7,850	-	86,350
Building component equipment	693,621	94,173	-	787,794
Computer equipment	<u>2,463,733</u>	<u>199,463</u>	<u>-</u>	<u>2,663,196</u>
	<u>5,226,490</u>	<u>513,689</u>	<u>-</u>	<u>5,740,179</u>
Net Book Value	Opening \$			Ending \$
Land	572,909			572,909
Land improvements	80,660			72,593
Building	6,255,488			6,133,485
Roof	78,500			70,650
Building component equipment	1,913,435			1,885,181
Computer equipment	<u>445,889</u>			<u>537,796</u>
	<u>9,346,881</u>			<u>9,272,614</u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

6. TANGIBLE CAPITAL ASSETS (CONTINUED)

December 31, 2024

Cost	Opening \$	Additions \$	Disposals \$	Ending \$
Land	572,909	-	-	572,909
Land improvements	161,330	-	-	161,330
Building	7,984,713	180,741	-	8,165,454
Roof	157,000	-	-	157,000
Building component equipment	2,484,109	122,947	-	2,607,056
Computer equipment	<u>2,709,968</u>	<u>199,654</u>	<u>-</u>	<u>2,909,622</u>
	<u>14,070,029</u>	<u>503,342</u>	<u>-</u>	<u>14,573,371</u>
Accumulated Amortization	Opening \$	Amortization \$	Disposals \$	Ending \$
Land improvements	22,603	8,067	-	80,670
Building	1,740,348	199,618	-	1,909,966
Roof	78,650	7,850	-	78,500
Building component equipment	604,571	89,050	-	693,621
Computer equipment	<u>2,230,228</u>	<u>233,505</u>	<u>-</u>	<u>2,463,733</u>
	<u>4,688,400</u>	<u>538,090</u>	<u>-</u>	<u>5,226,490</u>
Net Book Value	Opening \$			Ending \$
Land	572,909			572,909
Land improvements	88,727			80,660
Building	6,274,365			6,255,488
Roof	86,350			78,500
Building component equipment	1,879,538			1,913,435
Computer equipment	<u>479,740</u>			<u>445,889</u>
	<u>9,381,629</u>			<u>9,346,881</u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

7. LONG-TERM DEBT

The balance of long-term debt reported on the Statement of Financial Position is made up of the following:

	2025	2024
	<u>\$</u>	<u>\$</u>
RBC bankers' acceptance to finance construction of new office building	6,772,046	6,944,439
Fair value of financial derivative (Note 8)	<u>348,046</u>	<u>263,439</u>
Long-term debt	<u><u>6,424,000</u></u>	<u><u>6,681,000</u></u>

Principal payments relating to the long-term debt outstanding are due as follows:

2026	2027	2028	2029	2030	Thereafter	Total
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>257,000</u>	<u>265,000</u>	<u>274,000</u>	<u>283,000</u>	<u>292,000</u>	<u>5,401,046</u>	<u>6,772,046</u>

On January 2, 2014 the organization converted the short term construction loan of \$9,000,000 with a 30 year term into long-term financing. On April 8, 2024 the Banker's Acceptance was transitioned to CORRA as a result of the end of CDOR based lending. The organization was advanced \$6,868,000, the face value of the loan at the CORRA rate of 2.56% plus a credit spread of 0.69%, for a term of 5 years due January 2029. The organization at the same time as the original loan entered into an interest rate swap contract to fix the interest rate on their long-term financing at 2.56% for a 30 year time frame (maturing 2044). As a result of these transactions, the organization had fixed their rate on this debt obligation at 2.56% plus the credit spread. The credit spread is reviewed upon renewal to determine if the risk assessment of the organization has changed from the last review at which point the rate could increase if additional risk is determined.

8. DERIVATIVES

The organization has entered into an interest rate swap agreement as a result of the debt disclosed in (Note 7). As a result if the organization were to repay the long-term debt at December 31, 2025 an additional cost of \$348,046 would be incurred. The organization intends to carry the long-term debt to full maturity thereby eliminating the loss.

	2025	2024
	<u>\$</u>	<u>\$</u>
Fair value of Financial Derivatives Beginning of Year	263,439	371,197
Unrealized Losses/(Gains)	<u>84,607</u>	<u>(107,758)</u>
Fair Value of Financial Derivatives (Note 7)	<u><u>348,046</u></u>	<u><u>263,439</u></u>

Financial Derivatives are classified as Level 3

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

9. PROVINCE OF ONTARIO

	2025	2024
	<u>\$</u>	<u>\$</u>
COST SHARED PROGRAMS		
General Public Health Programs	12,950,905	12,822,597

OTHER PROGRAMS AND ONE TIME FUNDING

Ministry Programs - 100% Funding

Infection Prevention and Control Hub (March 31, 2024)	-	175,716
Infection Prevention and Control Hub (March 31, 2025)	120,441	289,859
Infection Prevention and Control Hub (March 31, 2026)	297,559	-
Medical Officer of Health Compensation Initiative	147,089	96,261
Merger Costs (March 31, 2024)	-	23,914
Needle Syringe Program (March 31, 2024)	-	36,779
Ontario Seniors Dental Care Program	1,061,103	1,061,100
Public Health Inspector Practicum Program (March 31, 2025)	-	20,000
Public Health Inspector Practicum Program (March 31, 2026)	20,000	-
COVID-19: Vaccine Program (March 31, 2024)	-	178,963
COVID-19: Vaccine Program (March 31, 2025)	38,686	264,665
COVID-19: Vaccine Program (March 31, 2026)	138,466	-
Respiratory Syncytial Virus Prevention (RSV) (March 31, 2025)	75,994	-
Woodstock Facility (March 31, 2026)	68,235	-
	<u>1,967,573</u>	<u>2,147,257</u>
 Total Ministry Programs- 100% Funding	 <u>1,967,573</u>	 <u>2,147,257</u>

Other Programs

Prenatal and Postnatal Nurse Practitioner Services (March 31, 2024)	-	35,590
Prenatal and Postnatal Nurse Practitioner Services (March 31, 2025)	34,742	104,258
Prenatal and Postnatal Nurse Practitioner Services (March 31, 2026)	103,387	-
Healthy Babies Healthy Children (March 31, 2024)	-	454,893
Healthy Babies Healthy Children (March 31, 2025)	452,605	1,323,012
Healthy Babies Healthy Children (March 31, 2026)	1,382,911	-
	<u>1,973,645</u>	<u>1,917,753</u>
 Total other programs	 <u>1,973,645</u>	 <u>1,917,753</u>
 Total Province of Ontario grants	 <u>16,892,123</u>	 <u>16,887,607</u>

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

10. PUBLIC HEALTH AGENCY OF CANADA

The organization receives funding from the Public Health Agency of Canada for funds to carry out the Smoking Cessation project. Any unexpended funding for this program at December 31st is reported as deferred revenue on the statement of financial position.

	2025	2024
	<u>\$</u>	<u>\$</u>
Revenue		
Revenue (March 31, 2024)	-	105,072
Revenue (March 31, 2025)	70,224	167,701
Revenue (March 31, 2026)	<u>199,889</u>	<u>-</u>
	<u>270,113</u>	<u>272,773</u>
Expenditure		
Purchased services (March 31, 2024)	-	78,562
Purchased services (March 31, 2025)	48,436	83,203
Purchased services (March 31, 2026)	109,278	-
Salaries (March 31, 2024)	-	20,098
Salaries (March 31, 2025)	20,768	67,677
Salaries (March 31, 2026)	67,179	-
Benefits (March 31, 2024)	-	6,411
Benefits (March 31, 2025)	999	16,689
Benefits (March 31, 2026)	23,230	-
Travel (March 31, 2025)	21	133
Travel (March 31, 2026)	<u>202</u>	<u>-</u>
	<u>270,113</u>	<u>272,773</u>
Program excess of revenue over expenditures	<u>-</u>	<u>-</u>

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SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

11. CASH FLOW FROM THE PROVINCE OF ONTARIO MINISTRIES OF HEALTH AND CHILDREN, COMMUNITY AND SOCIAL SERVICES

The organization receives annual funding and one time funding ("OTF") from the Province of Ontario Ministry of Health ("MOH") and the Ministry of Children, Community and Social Services ("MCCSS") to carry out general public health programs and related health programs and services. Funding provided from the Ministry for the year ended December 31, 2025 is as follows:

	MOH	MCCSS
	<u>\$</u>	<u>\$</u>
COVID - Vaccination (March 31, 2025)	413,500	-
General Public Health Programs	12,950,905	-
Infection Prevention and Control Hub (March 31, 2025)	410,300	-
Infection Prevention and Control Hub (March 31, 2026)	153,868	-
Medical Officer of Health Compensation Initiative	178,705	-
Ontario Senior Dental Care Program	1,061,103	-
Public Health Inspector Practicum Program OTF (March 31, 2025)	20,000	-
Respiratory Syncytial Virus Prevention (RSV) (March 31, 2025)	111,900	-
Healthy Babies Healthy Children (March 31, 2025)	-	443,901
Healthy Babies Healthy Children (March 31, 2026)	-	1,331,716
Prenatal and Postnatal Nurse Practitioner (March 31, 2025)	-	34,752
Prenatal and Postnatal Nurse Practitioner (March 31, 2026)	-	104,248
	<u>15,300,281</u>	<u>1,914,617</u>

12. PUBLIC SECTOR SALARY DISCLOSURE ACT 1996

The Public Sector Salary Disclosure Act, 1996 (the "Act") requires the disclosure of the salaries and benefits of employees in the public sector who are paid a salary of \$100,000 or more in a year. The organization complies with the Act by providing the information to the Ontario Ministry of Health for disclosure on the public website at www.ontario.ca/page/public-sector-salary-disclosure.

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

13. PENSION AGREEMENTS

The organization makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Each year, an independent actuary determines the funding status of OMERS Primary Pension Plan (the Plan) by comparing the actuarial value of invested assets to the estimated present value of all pension benefits the members have earned to date. The most recent actuarial valuation of the Plan was conducted December 31, 2025, and the results of this valuation disclosed actuarial liabilities of \$151.4 billion in respect of benefits accrued for service with actuarial assets at that date of \$150 billion leaving an actuarial deficit of \$1.3 billion.

Since any surpluses or deficits are a joint responsibility of all Ontario municipalities and their employees, the organization does not recognize any share of the OMERS Pension surplus or deficit in these financial statements.

The amount contributed to OMERS for the year ended December 31, 2025 was \$1,468,438 (2024 - \$1,368,453). OMERS contribution rates for 2025 and 2024 depending on income level and retirement dates ranged from 9% to 15.8%.

14. BUDGET FIGURES

The operating budgets approved by the board on November 28, 2024 for the organization and the Province of Ontario for 2025 are reflected on the statement of operations and are presented for comparative purposes.

15. OPERATING LEASES

The organization leases two buildings from the County of Oxford at \$49,007 per month plus HST on an ongoing monthly basis to April 30, 2024. The organization signed new lease extensions for the two buildings with the County of Oxford at \$52,149 per month plus HST on an ongoing monthly basis to April 30, 2026. Both leases are currently under negotiations to be approved subsequent to the year end.

The minimum annual lease payments required in the next four years in respect of operating leases are as follows:

	\$
2026	244,931
2027	30,217
2028	31,123
2029	21,160

SOUTHWESTERN PUBLIC HEALTH

Notes to the Financial Statements For the Year Ended December 31, 2025

16. FINANCIAL INSTRUMENTS

Risks and Concentrations

The organization is exposed to various risks through its financial instruments. The following analysis provides a measure of the organization's risk exposure and concentrations at the statement of financial position date.

Liquidity Risk

Liquidity risk is the risk that the organization will encounter difficulty in meeting obligations associated with financial liabilities. The organization doesn't believe that liquidity risk is a significant risk as no financial liabilities of the organization were in default during the period and was no subject to any covenants during the period.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The organization's main credit risk relate to its accounts receivable. At year end, the organization has no significant risk as the organization does not expect any issues with the collections of these balances.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The organization is exposed to interest rate risk on its fixed and floating interest rate financial instruments. Given the current composition of long-term debt (proportion of debt at a fixed interest rate compared to a floating interest rate), fixed-rate instruments subject the organization to a fair value risk while the floating-rate instruments subject it to a cash flow risk. This risk is offset by the use of the interest swap derivative.

It is management's opinion that the entity is not exposed to any significant foreign currency or price risk.

There have been no changes to the assessed levels of these risks in the year.

SOUTHWESTERN PUBLIC HEALTH

Schedule of Expenditures For the Year Ended December 31, 2025

	(Note 14) Budget 2025 <u>\$</u>	2025 <u>\$</u>	2024 <u>\$</u>
GENERAL PUBLIC HEALTH PROGRAMS			
SALARIES AND WAGES			
Nursing	4,597,435	4,621,320	4,283,885
Management	4,462,496	4,187,239	4,112,990
Inspection and environment	1,465,590	1,451,393	1,363,899
Clerical and support	1,090,875	1,207,289	1,118,664
Health promotion	1,045,495	940,881	989,564
COVID-19	180,750	-	-
	<u>12,842,641</u>	<u>12,408,122</u>	<u>11,869,002</u>
FRINGE BENEFITS			
Group pension	1,923,920	1,756,026	1,684,270
Extended health care	1,047,000	927,639	773,034
Canada pension plan	683,000	688,374	646,171
Long term disability	531,500	451,989	417,842
Employer health tax	292,500	291,168	277,550
Dental plan	321,500	282,942	252,300
Employment insurance	225,000	229,080	197,328
Workplace safety insurance	193,000	(14,776)	162,622
Supplementary unemployment benefits	62,000	85,219	117,090
Group life insurance	74,500	66,025	64,502
Part-time benefits	73,275	64,255	55,239
Employee assistance programs	5,300	4,585	4,585
Benefits to other programs	(1,029,530)	(990,987)	(893,769)
COVID-19	66,340	-	-
	<u>4,469,305</u>	<u>3,841,539</u>	<u>3,758,764</u>
FEES AND HONORARIA			
Audit and legal	78,500	163,382	88,629
Labour relations	111,900	68,842	61,480
Honorarium	25,875	23,675	18,600
Meeting expense	40,310	32,394	12,182
Services fees	8,100	8,262	7,573
	<u>264,685</u>	<u>296,555</u>	<u>188,464</u>
COVID-19 EXPENSES OTHER THAN PAYROLL	<u>139,900</u>	<u>-</u>	<u>-</u>

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SOUTHWESTERN PUBLIC HEALTH

**Schedule of Expenditures
For the Year Ended December 31, 2025**

	(Note 14) Budget 2025 <u> </u> \$	2025 <u> </u> \$	2024 <u> </u> \$
TRAVEL	<u>180,370</u>	<u>194,554</u>	<u>160,730</u>
EQUIPMENT	<u>850,320</u>	<u>911,321</u>	<u>753,739</u>
PROGRAM SUPPLIES	<u>510,740</u>	<u>386,446</u>	<u>581,779</u>
AMORTIZATION	<u>-</u>	<u>513,689</u>	<u>538,090</u>
RENT AND UTILITY SERVICES			
Building and facilities rental	1,256,780	1,037,062	936,162
Interest on long-term debt	<u>214,000</u>	<u>209,646</u>	<u>186,637</u>
	<u>1,470,780</u>	<u>1,246,708</u>	<u>1,122,799</u>
ADMINISTRATIVE			
Public awareness, promotion and engagement strategies	165,775	189,487	119,122
Telephone	204,700	184,618	202,129
Insurance	161,700	147,180	145,055
Fees and subscriptions	86,715	76,311	98,982
Professional development	131,705	70,015	142,855
Printing and postage	<u>34,900</u>	<u>20,004</u>	<u>24,215</u>
	<u>785,495</u>	<u>687,615</u>	<u>732,358</u>
TOTAL COST SHARED PROGRAM EXPENDITURES	<u>21,514,236</u>	<u>20,486,549</u>	<u>19,705,725</u>

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SOUTHWESTERN PUBLIC HEALTH

Schedule of Expenditures For the Year Ended December 31, 2025

	(Note 14) Budget	2025	2024
	2025	2025	2024
	<u>\$</u>	<u>\$</u>	<u>\$</u>
OTHER PROGRAMS AND ONE TIME EXPENDITURES			
MINISTRY PROGRAMS - 100% FUNDED			
COVID Vaccine Program (March 31, 2024)	-	-	178,963
COVID Vaccine Program (March 31, 2025)	-	38,686	264,665
COVID Vaccine Program (March 31, 2026)	-	138,466	-
Infection Prevention and Control Hub (March 31, 2024)	-	-	175,716
Infection Prevention and Control Hub (March 31, 2025)	-	120,441	289,859
Infection Prevention and Control Hub (March 31, 2026)	-	297,559	-
Medical Officer of Health Compensation Initiative	97,390	155,031	85,590
Strengthening Public Health: Merger Planning (March 31, 2024)	-	753	23,914
Woodstock Facility (March 31, 2025)	-	45,196	-
Needle Syringe Program Initiative (March 31, 2025)	-	-	36,779
Ontario Senior Dental Care Program	1,294,400	1,061,100	1,039,965
Public Health Inspector Practicum Program (March 31, 2025)	-	-	20,000
Public Health Inspector Practicum Program (March 31, 2026)	-	20,000	-
Respiratory Syncytial Virus Prevention (RSV) (March 31, 2025)	-	75,994	-
Total Ministry Programs - 100% Funded	<u>1,391,790</u>	<u>1,953,226</u>	<u>2,115,451</u>
OTHER PROGRAMS			
Healthy Babies Healthy Children	-	1,835,516	1,777,905
Public Health Agency Canada	-	270,114	272,772
Prenatal and Postnatal Nurse Practitioner Services	-	138,130	139,848
Locally Driven Collaborative Projects (March 31, 2024)	-	-	19,001
Low German Partnership	-	52,725	4,125
HeatADAPT	-	123,066	-
IHEAL	-	382,320	-
Total other programs	<u>-</u>	<u>2,801,871</u>	<u>2,213,651</u>
TOTAL EXPENDITURES	<u>22,906,026</u>	<u>25,241,646</u>	<u>24,034,827</u>

Medical Officer of Health Report



Open Session

Meeting date: April 23, 2026

Submitted by: Dr. Ninh Tran, Medical Officer of Health (written as of April 13, 2026)

Submitted to: Board of Health

Purpose: Decision
 Discussion
 Receive and file

Agenda item # 5.2

Resolution # 2026-BOH-0423-5.2

1.0 Respiratory season

The 2025–2026 respiratory season has stabilized. As of the week ending April 4th, 2026, influenza and COVID-19 risk levels are currently low, while respiratory syncytial virus (RSV) risk is high, but decreasing.

1.1 COVID-19 Vaccine Spring dose

Beginning this month, specific high-risk populations listed below are recommended to receive their COVID-19 Vaccine Spring Dose.

- Adults 80 years and older
- Adult residents of long-term care homes and other congregate living settings for seniors
- Individuals 6 months of age and older who are moderately to severely immunocompromised (due to specific underlying condition or treatment)
- Individuals 55 years and older who identify as First Nations, Inuit, or Métis and their non-Indigenous household members who are 55 years and older

In addition, adults aged 65 to 79 years may receive an additional dose in the spring. Certain individuals in this age group are at increased risk of severe COVID-19 disease and would benefit from doses in the fall and spring.

Individuals who are not included in the specific high-risk populations can begin or complete their primary series in the upcoming fall season.

1.2 Maternal, Infant, and High-risk children RSV Prevention Program ending for the season

The 2025-26 maternal, infant, and high-risk children RSV prevention program came to an end on April 17, 2026.

According to data collected through BORN, provincially 77.8% of infants born in Ontario hospitals from October 1, 2025, to February 28, 2026, received RSV protection.

71.7% received RSV immunization directly with the monoclonal antibody and an additional 6.1% received RSV protection through maternal vaccination.

2.0 Federal and provincial public health updates

Canadian Public Health Week was recognized from April 6 to April 10th, 2026 noting the vital role of public health in strengthening the well-being of communities we serve and welcomed a new Chief Public Health Officer. Dr. Joss Reimer was named Canada's Chief Public Health Officer effective April 1, 2026.

Provincially, On March 24th, 2026, Dr. Kieran Moore was re-appointed as Ontario's Chief Medical Officer of Health for another 5 years effective June 1st, 2026.

3.0 OHT update re: primary care expansion

On March 19th, 2026, the Province announced that 124 successful applicants have 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 in order to connect another 500,000 patients to primary care across Ontario.

Both Oxford and Elgin Ontario Health Teams submitted proposals.

At the time of this report, this information has not yet been released. An update will be provided verbally at the April Board of Health meeting, if available.

Motion: 2026-BOH-0423-5.2

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

Chief Executive Officer Report



Open Session

Meeting date:	April 23, 2026
Submitted by:	Cynthia St. John, Chief Executive Officer (written as of April 10, 2026)
Submitted to:	Board of Health
Purpose:	<input type="checkbox"/> Decision <input type="checkbox"/> Discussion <input checked="" type="checkbox"/> Receive and file
Agenda item #	5.3
Resolution #	2026-BOH-0423-5.3

1.0 Program and service updates (receive and file):

1.1 Continuous Quality Improvement at SWPH

The Ontario Public Health Standards (OPHS) mandate that all boards of health implement and sustain an organization-wide Continuous Quality Improvement (CQI) program. As a core requirement of the Foundational Standard, CQI must be systematically embedded across programs and operations. This includes a formal CQI framework; leadership accountability for fostering a culture of quality; use of data to monitor performance and inform decisions; application of evidence-informed improvement methods; and development of staff capacity to support QI activities.

Southwestern Public Health meets these requirements through a coordinated and progressive CQI approach. Staff are currently drafting an organization-wide CQI plan that aligns with OPHS expectations, our strategic plan and integrating quality improvement across all program areas. Public Health Ontario has an evidence-informed validated standardized quality maturity tool staff are using to guide progression toward a fully embedded culture of continuous quality improvement.

CQI is further operationalized at SWPH through strengthened performance measurement and reporting practices. There is an emphasis on the systematic use of data to inform program planning within the organization’s planning database, as well as to support ongoing evaluation and organizational decision-making. Collectively, these efforts reinforce SWPH’s commitment to accountability, effectiveness, and continuous improvement in public health service delivery.

1.2 Oral Health Month

April is Oral Health Month. During this month there is an increase in health promotion initiatives designed to reach eligible seniors and children. Social media videos and posts, radio ads, in-print publications and posters, all focus on reaching eligible children and seniors, and their support networks.

This month also celebrates National Dental Hygienist week April 4th-10th, 2026. During this week our hygienists will reinforce the importance of proper oral health behaviours, at an early age, by providing a “Healthy Smile Certificate” at all children’s appointments (see attached). Rewarding healthy choices in a fun way helps to reinforce the importance of establishing a healthy routine for life-long benefits.

By preventing oral disease and supporting early intervention, oral health programs contribute to improved health outcomes, reduced strain on the health care system, and better quality of life across the lifespan.

Celebrating oral health month along with many other public health units, brings additional attention to the importance of oral health throughout the lifespan and its impact on community health.



2.0 Association of Local Public Health Agencies (aLPHa) AGM & conference (receive and file):

[aLPHa's 2026 Annual General Meeting and Conference](#) in Toronto, Ontario will continue the important conversation on the role and focus of local Public Health Agencies (LPHAs) in the province. Board members are invited to participate in the full day conference on Tuesday, June 9 and the BOH Section meeting on Wednesday, June 10, 2026. SWPH's annual budget includes support for member attendance; please reach out if you are interested. The program has been appended for your information.

3.0 FINANCIAL MATTERS

3.1 SWPH internal controls and processes (receive and file):

Under the OPHS and Accountability Framework, including Schedule D, Board of Health Financial Controls, the Board is responsible for ensuring that administration maintains effective financial management, oversight, and internal control processes.

SWPH has a comprehensive framework of internal financial controls, supported by both external audit oversight and established internal review mechanisms. As part of this framework, SWPH completes a monthly financial control checklist (see the sample monthly control checklist on the Board portal for an example) to confirm that all month-end procedures are performed accurately, consistently, and in a timely manner. The checklist documents the key controls in place and serves as a routine monitoring tool to identify any potential control weaknesses or deviations from established processes.

In addition to internal monitoring, SWPH's external auditors review and test key internal financial controls as part of their annual audit process. This independent testing provides additional assurance that controls are appropriately designed, operating effectively, and aligned with legislative and accountability requirements.

For the reporting period, administration confirms that the internal financial control checklist was completed as required, all controls were followed, and no control deficiencies or financial irregularities were identified.

In the event of financial control breach, non-compliance, or suspected financial irregularity were identified, established escalation and oversight processes would be initiated, including management review, corrective action, and involvement of external auditors as appropriate. The Board of Health would be notified in accordance with its governance and oversight responsibilities.

3.2 2026 Annual Service Plan and budget submission (Receive and file):

The Annual Service Plan (ASP) is a consolidated Ministry document that includes all of our program planning activities and our 2026 Board-approved budget. The document takes what the Board approved in terms of the 2026 budget together with the program and service work and captures it in one very large Ministry document.

I am pleased to report that the requirement to complete this has been met and the document was submitted to the Ministry of Health earlier this month. It was approved and signed by me and signed by the Board Chair.

Given the extensive length of the ASP, it has not been included in the Board package; however, it is available on the Board portal for any Board member who wishes to review it.

Motion: 2026-BOH-0423-5.3-3.2

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

3.3 2025 Annual audited financial statements (decision):

I am pleased to report that the audit of our financial records for the period ending December 31, 2025, has been completed by Graham Scott Enns. The audit was managed again this year by Scott Westelaken and overseen by Jennifer Buchanan.

The audited statements are attached for your review as Agenda item 5.1. Graham Scott Enns will be presenting the draft audited statements at the Board meeting for your review and approval. There were no issues, and no material errors noted.

As part of the approval process of the statements, the board is required to sign the findings letter which is attached for your review. The findings letter highlights any significant matters related to the statements. There are none that were noted for the 2025 statements.

MOTION: 2026-BOH-0424-5.3-3.3

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

3.4 Appointment of auditors (decision):

Each year, the Board of Health is required to formally appoint an auditing firm for the upcoming fiscal period. In 2026, Southwestern Public Health conducted a competitive Request for Proposals (RFP) process and invited four local auditing firms to submit proposals for external audit services. Following a comprehensive evaluation of all submissions against the approved criteria, Graham Scott Enns LLP was selected as the preferred proponent.

Graham Scott Enns demonstrated strong experience in public sector and public health auditing, a thorough understanding of the complex funding envelopes applicable to public health, and familiarity with SWPH's financial and control environment. They are also locally based within the geographic area served by SWPH and have an established working relationship with existing finance staff.

Staff are recommending that the Board of Health appoint Graham Scott Enns LLP as the auditing firm for SWPH, with the contract awarded for a five-year term commencing with the 2026 fiscal year.

MOTION: 2026-BOH-0424-5.3-3.4

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

Motion: 2026-BOH-0423-5.3

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



Strengthening Public Health Leadership in a Changing Landscape

Preliminary Program

Draft as of April 7, 2026

June 8: Mobile Workshop 2 p.m. to 4 p.m. EDT

Opening Reception 5 p.m. to 7 p.m. EDT

June 9: AGM & Conference 8:15 a.m. to 4:30 p.m. EDT

June 10: BOH Section & COMOH Section Meetings 9 a.m. to 12 p.m. EDT

Radisson Blu, Toronto Downtown

249 Queens Quay W, Toronto, ON M5J 2N5

June 8	
<p>Join us for an engaging mobile workshop along Toronto’s iconic waterfront where participants will explore how the built environment shapes the health and well-being of our communities. Participants will experience vibrant public spaces, innovative urban planning, and the evolving relationship between the City of Toronto and Lake Ontario. This interactive walking tour will feature HTO Park, the Music Garden, and Harbourfront, highlighting how these public spaces contribute to vibrant, inclusive, and resilient communities.</p> <p>Workshop Leaders: Hon Lu, Senior Project Manager, Toronto Region Conservation Authority Dan Nicholson, Manager, Community Planning, City of Toronto Raconteur: Dr. Charles Gardner, COMOH Emeritus Member and longstanding built environment enthusiast!</p> <p><i>Numbers are limited and all participants must be registered. The mobile workshop will take place rain or shine. The workshop will begin and end at the Radisson Blu.</i></p>	2:00 p.m. – 4:00 p.m.

<p>Opening Reception You are cordially invited to join colleagues both familiar and new for a reception at the Radisson Blu Toronto Downtown, featuring spectacular views of the Toronto waterfront. The evening will include a cash bar and light refreshments. New for this year, GenWell’s Founder, Pete Bombaci will be facilitating opportunities to connect and reconnect with colleagues and special guests.</p>	5:00 p.m. – 7:00 p.m.
<p>June 9</p>	
<p><i>Breakfast will be available from 7:30 a.m. to 8:15 a.m.</i></p>	
<p>Connection before Content We will start the day with Claudia Valle from Leaders for Leaders, and before we dive into the morning agenda, we will take a few minutes to connect and chat with each other — because the best conversations start with genuine connection.</p>	8:00 a.m. – 8:15 a.m.
<p>Call to Order, Remarks, and Land Acknowledgement Speakers: Dr. Hsiu-Li Wang, Chair, Board of Directors, alPHa</p> <p>Welcoming Remarks Hon. Doug Ford, Premier of Ontario (<i>invited</i>) Hon. Sylvia Jones, Deputy Premier and Minister of Health (<i>invited</i>) Dr. Rebecca Hicks, President, Ontario Medical Association Doug Lawrance, Chair, Northwestern Health Unit Board of Health</p> <p>The conference will open with a call to order, land acknowledgement, and welcoming remarks, setting the stage for the important conversations and collaboration ahead.</p>	8:15 a.m. – 8:45 a.m.
<p>Advancing Public Health Through Métis Leadership and Partnership in Ontario Speaker: Margaret Froh, President of the Métis Nation of Ontario (MNO)</p> <p>Margaret Froh will discuss the role of Métis leadership in advancing health equity and strengthening Ontario’s local public health system. The session will highlight MNO’s community-driven health initiatives, including the Chronic Disease Surveillance Program conducted with ICES, which has identified higher rates of chronic diseases among Métis people in Ontario. It will also explore opportunities for collaboration between the MNO and Ontario’s public health system to support the health and well-being of Métis communities.</p>	8:45 a.m. – 9:15 a.m.

<p>Projected Patterns of Illness in Ontario Speaker: Adalsteinn Brown, Dean, Dalla Lana School of Public Health, University of Toronto and Dr. Na-Koshie Lamptey, Deputy Chief, Medical and Scientific Support, Population Health, Public Health Ontario Moderator: Dr. Kit Young Hoon, Board of Directors, alPHa</p> <p>Conducted in collaboration with the Ontario Hospital Association (OHA), the Dalla Lana School of Public Health recently released a study on the <u><i>Projected Patterns of Illness in Ontario</i></u>. The study examines the future burden of illness across the province and its implications for the health system. Region-specific data highlights the growing impact of chronic disease and multimorbidity and underscores the importance of targeted prevention and chronic disease management. These findings provide an important lens for system planning over the next two decades, including the need for a sustainable local public health system.</p>	<p>9:15 a.m. – 10:00 a.m.</p>
<p>Morning Break Network, connect, reconnect, and engage with colleagues as you enjoy refreshments in the foyer.</p>	<p>10:00 a.m. – 10:15 a.m.</p>
<p>Combined alPHa Business Meeting and Resolutions Session Speakers: Dr. Hsiu-Li Wang, Chair, Board of Directors, alPHa, and Loretta Ryan, Chief Executive Officer, alPHa Resolutions Chair and Parliamentarian: Dr. Robert Kyle, Commissioner and Medical Officer of Health, Durham Region Health Department</p> <p>This session will include the Association’s annual business meeting and consideration of Resolutions submitted by members. Resolutions provide a mechanism for boards of health and public health leaders to identify emerging issues, establish policy positions, and guide alPHa’s public policy positions on matters affecting Ontario’s public health system. Members will review and vote on submitted Resolutions, which help shape the association’s priorities and inform alPHa’s engagement with provincial and municipal partners and decision-makers.</p> <p>Final Reflection Activity At the end of the session, we will take a moment to reflect and re-set for the afternoon, with Claudia Valle from Leaders for Leaders.</p>	<p>10:15 a.m. – 12:15 p.m.</p>

<p>Distinguished Service Awards and Board Recognition Luncheon Celebrating Leadership in Ontario Public Health Speakers: Dr. Hsiu-Li Wang, Chair, Board of Directors, alPHa, and Loretta Ryan, Chief Executive Officer, alPHa</p> <p>The Distinguished Service Award (DSA) is given by alPHa to individuals in recognition of their outstanding contributions to public health in Ontario by board of health members, health unit staff, and public health professionals. The Award is given to those individuals who have demonstrated exceptional qualities of leadership in their own milieu, achieved tangible results through long service or distinctive acts, and shown exemplary devotion to public health.</p> <p>alPHa will also recognize members of the Board of Directors whose leadership and service have strengthened the association and Ontario’s local public health system.</p>	<p>12:15 p.m. – 1:45 p.m.</p>
<p>Navigating Ontario’s Political Landscape in Increasingly Challenging Times Speaker: Sabine Matheson, Principal, StrategyCorp Moderator: Bernia Martin, Vice Chair, Board of Directors, alPHa</p> <p>Back by popular demand! We live in an increasingly uncertain world. The political landscape continues to change. Hear about what to expect regarding the public policy climate and key political issues impacting public health agencies and their local boards of health.</p>	<p>1:45 p.m. – 2:30 p.m.</p>
<p>Public Health Funding: What’s on the Horizon Speakers: Cynthia St. John, Affiliate Representative, Board of Directors, alPHa, and Marilyn Herbacz, CEO, Northwestern Health Unit</p> <p>As Ontario’s public health system continues to evolve, the funding landscape is shifting in ways that will shape local capacity, partnerships, and long-term sustainability. This session offers a forward-looking exploration of what may be ahead, acknowledging both the challenges and the opportunities emerging on the horizon. Cynthia St. John and Marilyn Herbacz will share insights on navigating uncertainty with clarity and collaboration, inviting participants to reflect on how we prepare—collectively and strategically—for the future of public health funding.</p>	<p>2:30 p.m. – 3:00 p.m.</p>
<p>Afternoon Break Enjoy refreshments while networking with colleagues and continuing the day’s conversations.</p>	<p>3:00 p.m. – 3:30 p.m.</p>
<p>Update from the Chief Medical Officer of Health Speaker: Dr. Kieran Moore, Chief Medical Officer of Health Moderator: Dr. Pepi McTavish, COMO Health Section Chair, Board of Directors, alPHa</p> <p>Dr. Kieran Moore, Ontario’s Chief Medical Officer of Health, will provide an</p>	<p>3:30 p.m. – 4:25 p.m.</p>

<p>update on current priorities, emerging public health issues, and key provincial initiatives impacting local public health agencies.</p>	
<p>Closing Remarks, Door Prize and Adjournment Speakers: Dr. Hsiu-Li Wang, Chair, Board of Directors, alPHa, and Loretta Ryan, Chief Executive Officer, alPHa</p>	<p>4:25 p.m. – 4:30 p.m.</p>
<p>June 10</p>	
<p><i>Breakfast will be available starting at 8:00 a.m.</i></p> <p>Section Meetings: <i>Members of the alPHa BOH Section and Affiliates and alPHa COMOH Section will meet in the morning. There are separate agendas for these meetings.</i></p>	<p>9:00 a.m. – 12:00 p.m.</p>

This event is co-hosted by alPHa and Northwestern Health Unit

alPHa

Association of Local
PUBLIC HEALTH
Agencies



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April 23, 2026

Southwestern Public Health
1230 Talbot Street
St. Thomas, ON, N5P 1G9

Dear Board of Directors:

Re: Audit Findings

This letter has been prepared to assist you with your review of the financial statements of Southwestern Public Health for the period ending December 31, 2025. We look forward to meeting with you and discussing the matters outlined below.

Significant Matters Arising

Changes to Audit Plan

There were no changes to the audit plan (as previously presented to you).

Other Matters

We have not identified any other significant matters that we wish to bring to your attention at this time.

Significant Difficulties Encountered

There were no significant difficulties encountered during our audit.

Comments on Accounting Practices

Accounting Policies

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- There were no significant changes in accounting policies.
- We did not identify any alternative accounting policies that would have been more appropriate in the circumstances.
- We did not identify any significant accounting policies in controversial or emerging areas.

Significant Accounting Estimates

The following significant estimates/judgments are contained in the financial statements:

- Carrying value and useful life of tangible capital assets
- Due to Province of Ontario

Based on audit work performed, we are satisfied with the estimates made by management.

Significant Financial Statement Disclosures

We did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that we believe should be specifically drawn to your attention.

Uncorrected Misstatements

We accumulated no significant uncorrected misstatements during our audit.

Significant Deficiencies in Internal Control

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, we are required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, we do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during our audit.

We did not identify any control deficiencies that, in our judgment, would be considered significant deficiencies.

Written Representations

In a separate communication, as attached, we have requested a number of written representations from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian public sector accounting standards.

Other Audit Matters of Governance Interest

We did not identify any related party relationships or transactions that were previously undisclosed to us.

We did not identify any other matters to bring to your attention at this time.

We would like to thank management and staff for the assistance they provided to us during the audit.

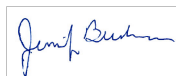
We hope the information in this audit findings letter will be useful. We would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Southwestern Public Health to carry out and discharge their responsibilities. The content should not be disclosed to any third party without our prior written consent, and we assume no responsibility to any other person.

Sincerely,

GRAHAM SCOTT ENNS LLP

Chartered Professional Accountants



Jennifer Buchanan, CPA, CA

Partner

Acknowledgement of Board of Directors:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Per: Southwestern Public Health


Signed: _____ Date: _____

Print Name: _____



Package Summary	
Tracking ID	1024328-1521397
Current Status	Signed
Package Type	WORKFLOW
Timezone	America/Toronto
Subject	ClientName=grahamscottenns
Number of Attachments	1
Attachment Details	GSE Audit Findings Letter - SWPH 2025.pdf

Package History	Details	Timestamp
CREATED	<p>Full Name: Graham Scott Enns LLP Graham Scott Enns LLP</p> <p>Email: portal@grahamscottenns.com</p> <p>Device Type: No device information available</p> <p>IP Address: 10.222.3.10</p>	26 Mar 2026 01:58:03 PM
Signed	Package signed by all participants	27 Mar 2026 10:16:38 AM

Participants	Signature	Timestamp
Jennifer Buchanan	GSE Audit Findings Letter - SWPH 2025.pdf	Created: 26 Mar 2026 01:58:03 PM
jbuchanan@grahamscottenns.com	 <p>ID: ea570504-ad7d-4fbf-88bd-8d876ca85e17</p> <p>IP Address: 10.222.3.10</p> <p>Device Type: Other</p>	<p>Sent: 26 Mar 2026 01:58:03 PM</p> <p>Viewed: 27 Mar 2026 10:16:29 AM</p> <p>Signed: 27 Mar 2026 10:16:38 AM</p>