

PETERBOROUGH PUBLIC HEALTH

Board of Health

POLICY AND PROCEDURE

Section: Board of Health	Number: 2-130	Title: By-Law Number 4 – Appointment of an Auditor
Approved by: Board of Health		Original Approved by Board of Health On (YYYY-MM-DD): 1989-10-11
Signature: <i>Original signed by Board Chair</i>		Author: Director of Operations
Date (YYYY-MM-DD): 2020-06-10		
Reference:		

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By-Law Number 4 A By-Law to Provide for the Appointment of an Auditor

1. In this By-law:
 - (1) "Board" means the Board of Health for Peterborough Public Health; and
 - (2) "meeting" means an official gathering of the Board in one place to transact business.
2. In accordance with the Municipal Act, Section 296, Subsection (10), as the Board is a local board of more than one municipality, the auditor of the municipality which is responsible for the largest share of the operating costs of the local board is required to audit the local board.
3. The auditor(s) must be licensed under the Public Accounting Act.
4. The auditor is entitled to attend any meeting of members of the Board, to receive all notices relating to any such meeting and to be heard at any such meeting that he/she attends on any part of the business that concerns him/her as auditor.
5. The auditor shall:
 - (1) meet with the Stewardship Committee of the Board a minimum of twice a year; once to present the planning letter for the audit and the second meeting to present the draft audited financial statements;
 - (2) provide the Board with a letter of independence and a management letter annually;

- (3) audit the accounts and transactions of the Board;
- (4) examine financial statements and express an opinion thereon;
- (5) perform such duties as are prescribed with respect to local boards under the Municipal Act and the Municipal Affairs Act;
- (6) perform such other duties as may be prescribed by the Board that do not conflict with the duties as set out in subsection (5) of section 5 of this By-law;
- (7) have a right of access at all reasonable hours to all books, records, documents, accounts and vouchers of the Board;
- (8) be entitled to require from the Medical Officer or Health/Director of Operations and members of the Board such information and explanation that, in his/her opinion may be necessary to carry out prescribed duties as set out in subsections (5) and (6) of section 5 of this By-law; and,
- (7) meet with the Board as requested.

This By-Law shall be deemed to have come in to force on the 11th day of October, 1989.

Dated at the City of Peterborough the 12th day of October, 1989.

Review/Revisions

On (YYYY-MM-DD): 2005-01-12
On (YYYY-MM-DD): 2006-04-12
On (YYYY-MM-DD): 2008-01-09
On (YYYY-MM-DD): 2014-09-03 (Governance, review only)
On (YYYY-MM-DD): 2016-06-08 (Board)
On (YYYY-MM-DD): 2017-11-08 (Board)
On (YYYY-MM-DD): 2020-06-10 (Board, no revisions)