

**Board of Health for
Peterborough Public Health
AGENDA
Board of Health Meeting
Wednesday, March 9, 2022 – 5:00 p.m.
Dr. J. K. Edwards Board Room, 3rd Floor
Jackson Square, 185 King Street, Peterborough**

1. Call to Order

Mayor Andy Mitchell, Chair

1.1. Opening Statement

Land Acknowledgement

We respectfully acknowledge that Peterborough Public Health is located on the Treaty 20 Michi Saagiig territory and in the traditional territory of the Michi Saagiig and Chippewa Nations, collectively known as the Williams Treaties First Nations, which include: Curve Lake, Hiawatha, Alderville, Scugog Island, Rama, Beausoleil, and Georgina Island First Nations.

Peterborough Public Health respectfully acknowledges that the Williams Treaties First Nations are the stewards and caretakers of these lands and waters in perpetuity, and that they continue to maintain this responsibility to ensure their health and integrity for generations to come. We are all treaty people.

Recognition of Indigenous Cultures

We recognize also the unique history, culture and traditions of the many Indigenous Peoples with whom we share this time and space. We give thanks to the Métis, the Inuit, and the many other First Nations people for their contributions as we strengthen ties, serve their communities and responsibly honour all our relations.

2. Confirmation of the Agenda

3. Declaration of Pecuniary Interest

4. Consent Items to be Considered Separately

***Board Members:** Please identify which items you wish to consider separately from section 10 and advise the Chair when requested. For your convenience, circle the item(s) using the following list: 10.1 a 10.2 a 10.3.1 10.3.2*

5. Delegations and Presentations (nil)

6. **Board Chair Report**

7. **Confirmation of the Minutes of the Previous Meeting**

- Cover Report
- a. February 9, 2022

8. **Business Arising From the Minutes**

9. **Staff Reports**

9.1. **Presentation: Update on Opioid-Related Harms**

- Cover Report
- a. Presentation

9.2. **Presentation: COVID-19 Update**

- Cover Report
- a. *Presentation (to be circulated)*

9.3. **Staff Report: Annual Service Plan Submission**

- Staff Report

9.4. **Staff Report: Strategic Plan Re-Launch**

- Staff Report

9.5. **Oral Report: Association of Local Public Health Agencies Winter Symposium**

- Cover Report

10. **Consent Items**

10.1. **Correspondence for Direction**

- Cover Report
- a. SDHU - Health and Racial Equity: Denouncing Acts and Symbols of Hate

10.2. **Correspondence for Information**

- Cover Report
- a. City of Peterborough – CTS Update

10.3. Staff Reports

10.3.1. Staff Report: Summary of Research Activities 2020/21

- Staff Report
- a. Research Summary
- b. OPHS Requirement

10.3.2. Staff Report: Auditor Letter of Engagement 2021

- Staff Report
- a. Auditor Letter
- b. Auditor Planning Report

10.4. Committee Reports

11. New Business

12. In Camera to Discuss Confidential Matters (nil)

13. Motions for Open Session (nil)

14. Date, Time, and Place of the Next Meeting

Wednesday, April 13, 2022 – 5:00 p.m.
Peterborough Public Health

15. Adjournment

ACCESSIBILITY INFORMATION: Peterborough Public Health is committed to providing information in a format that meets your needs. To request this document in an alternate format, please call us at 705-743-1000.

NOTICE: Proposed recommendations as noted within the posted agenda package may not be indicative of the final decision made by the Board of Health at the meeting. Should a member of the public or media outlet wish to confirm or clarify any Board position following the meeting, please contact the PPH Communications Manager or refer to the meeting summary issued shortly thereafter. Final motions are recorded in posted approved Minutes.

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH**

TITLE:	Approval of Meeting Minutes
DATE:	March 9, 2022
PREPARED BY:	Alida Gorizzan, Executive Assistant
APPROVED BY:	Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health approve the minutes of the meeting held on January 12, 2022.

ATTACHMENTS

- a. [Board of Health Minutes, February 9, 2022](#)

**Board of Health for
Peterborough Public Health
DRAFT MINUTES
Board of Health Meeting
Wednesday, February 9, 2022 – 6:15 p.m.
Electronic Meeting**

In Attendance:

Board Members:

**Councillor Gary Baldwin
Deputy Mayor Bonnie Clark
Councillor Henry Clarke (*joined at 7:30 p.m.*)
Deputy Mayor Matthew Graham
Councillor Nodin Knott (*joined at 6:18 p.m.*)
Mayor Andy Mitchell, Chair
Dr. Hans Stelzer
Councillor Don Vassiliadis
Councillor Kathryn Wilson**

Staff:

**Ms. Hallie Atter, Acting Director, Health Promotion
Ms. Brittany Cadence, Manager, Communications and IT
Ms. Donna Churipuy, Director, Health Protection & Chief Nursing Officer
Ms. Carolyn Doris, Manager, Family & Community Health
Ms. Alida Gorizzan, Executive Assistant (Recorder) Dr. Thomas Piggott,
Medical Officer of Health & CEO
Mr. Larry Stinson, Director of Operations**

1. Call to Order

Mayor Mitchell called the meeting to order at 6:15 p.m.

2. Confirmation of the Agenda

The agenda was adopted as circulated.

3. Declaration of Pecuniary Interest

4. Consent Items to be Considered Separately

MOTION:

That the following items be passed as part of the Consent Agenda: 10.2 a,c,d,f; 10.3.1.

Moved: Deputy Mayor Graham

Seconded: Councillor Baldwin
Motion carried. (M-2022-011)

MOTION (10.2 a,c,d,f):

That the Board of Health for Peterborough Public Health receive the following for information:

- a. Letter dated January 14, 2022 from the Board Chair to Minister Elliott requesting an update on the application for provincial funding to implement a Consumption and Treatment Services site in Peterborough.
- c. Letter dated February 3, 2022 from the Board Chair to Minister Elliott in support of the Windsor Essex County motion regarding the COVID-19 Vaccine and the Immunization of School Pupils Act (ISPA)
- d. Email dated January 19, 2022 regarding alpha's provincial Pre-Budget Consultation deputation and submission.
- f. E-newsletter dated January 21, 2022.

Moved: Deputy Mayor Graham

Seconded: Councillor Baldwin

Motion carried. (M-2022-011)

MOTION (10.3.1)

That the Board of Health for Peterborough Public Health receive the staff report, Summary of Complaints, 2021, for information.

Moved: Deputy Mayor Graham

Seconded: Councillor Baldwin

Motion carried. (M-2022-011)

5. Delegations and Presentations

6. Board Chair Report

7. Confirmation of the Minutes of the Previous Meeting

MOTION:

That the minutes for the meeting of the Board of Health for Peterborough Public Health on December 8, 2021, be approved.

Moved: Deputy Mayor Graham

Seconded: Councillor Baldwin

Motion carried. (M-2022-012)

8. Business Arising From the Minutes

9. Staff Reports

9.1. Staff Report: One-time Funding for an Emergency Overdose Prevention Site

MOTION:

That the Board of Health for Peterborough Public Health:

- receive the staff report, One-time Funding for an Emergency Overdose Prevention Site, for information;
- support Peterborough Public Health to lead a collaborative emergency Overdose Prevention Site on an interim basis beginning in March 2022;
- support the use of in-kind PPH resources for this intervention;
- authorize the use of up to \$250,000 in reserve funding to implement this response (if alternative sources of revenue are not secured by the anticipated start date); and,
- suspend this response if no longer required, as determined by the receipt of provincial funding for a Consumption Treatment Services site.

Moved: Councillor Wilson

Seconded: Councillor Baldwin

Motion carried unanimously. (M-2022-013)

MOTION:

That the Board of Health for Peterborough Public Health is committed to working with community partners to explore and support efforts towards other interventions and a wraparound services model, including co-location of services, to address the opioid overdose crisis in our community.

Moved: Deputy Mayor Clark

Seconded: Councillor Wilson

Motion carried unanimously. (M-2022-014)

9.2. Staff Report: Q4 2021 Financial Report

MOTION:

That the Board of Health for Peterborough Public Health receive the staff report, Q4 2021 Financial Report, for information.

Moved: Councillor Vassiliadis

Seconded: Dr. Stelzer

Motion carried. (M-2022-015)

9.3. Presentation: COVID-19 Update

MOTION:

That the Board of Health for Peterborough Public Health receive the presentation, COVID-19 Update, for information.

Moved: Deputy Mayor Clark

Seconded: Councillor Baldwin
Motion carried. (M-2022-016)

9.4. Staff Report: Measures to Enhance Third Dose Coverage

MOTION:

That the Board of Health for Peterborough Public Health:

- receive the staff report, Measures to Enhance Third Dose Coverage, for information; and,
- request in writing that the Provincial Government and the Ministry of Health support strategies to increase uptake of third doses and include a third dose as a requirement for valid Proof of Vaccination; with copies to local MPPs, the Association of Local Public Health Agencies and Ontario Boards of Health.

Moved: Councillor Baldwin

Seconded: Councillor Clarke

Motion carried. (M-2022-017)

9.5. Policy for Approval

MOTION:

That the Board of Health for Peterborough Public Health approve revisions to Policy 2-220, COVID-19 Vaccination Policy for Board of Health Members.

Moved: Councillor Wilson

Seconded: Dr. Stelzer

Motion carried. (M-2022-018)

10. Consent Items

MOTION (10.2 b,e):

That the Board of Health for Peterborough Public Health receive for information:

- b. Letter dated January 21, 2022 from Minister Elliott to the Board Chair regarding one-time funding for 2021-22 and 2022-23.
- e. Email dated January 20, 2022 regarding ALPHA's report, Public Health Resilience in Ontario: Clearing the Backlog, Resuming Routine Programs, and Maintaining an Effective COVID-19 Response.

Moved: Councillor Wilson

Seconded: Deputy Mayor Clark

Motion carried. (M-2022-019)

MOTION (10.3.2)

That the Board of Health for Peterborough Public Health receive the staff report, Summary of Donations, 2021, for information.

Moved: Councillor Wilson

Seconded: Deputy Mayor Clark
Motion carried. (M-2022-019)

11. New Business

Councillor Clarke requested a future report from staff on the public health impacts given the expansion and advertising of online gaming.

12. In Camera to Discuss Confidential Matters

MOTION:

That the Board of Health for Peterborough Public Health move In Camera at 7:54 p.m. to discuss one item under Section 239(2)(a) Security of Board property and (b) Personal matters about an identifiable individual, including Board employees.

Moved: Councillor Wilson

Seconded: Deputy Mayor Clark

Motion carried. (M-2022-020)

MOTION:

That the Board of Health for Peterborough Public Health rise from In Camera at 8:12 p.m.

Moved: Deputy Mayor Clark

Seconded: Councillor Vassiliadis

Motion carried. (M-2021-021)

13. Motions for Open Session

14. Date, Time, and Place of the Next Meeting

Wednesday, March 9, 2022 – 5:30 p.m.

Electronic, or in person at Peterborough Public Health, if permitted.

15. Adjournment

MOTION:

That the meeting be adjourned.

Moved by: Deputy Mayor Clarke

Seconded by: Councillor Wilson

Motion carried. (M-2022-022)

The meeting was adjourned at 8:13 p.m.

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH**

TITLE:	Update on Opioid-Related Harms
DATE:	March 9, 2022
PREPARED BY:	Hallie Atter, Acting Director, Health Promotion
PREPARED BY:	Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health receive the presentation, *Update on Opioid-Related Harms*, for information.

ATTACHMENTS:

- a. [Presentation](#)

Update on Opioid-Related Harms

Approval of CTS and Next Steps

March 9/22

CTS Funding

- FourCast has received approval for provincial funding for the 220 Simcoe St Consumption & Treatment Site;



Photo: kawarthaNOW

- \$1,375,100 annual funding
- \$339,275 base and \$55,700 one-time funding to be spent before March 31, 2022

NEWS RELEASE

Ontario Expands Addictions Services in Peterborough

Province Funding New Consumption and Treatment Services Site for Peterborough and Surrounding Area

February 28, 2022
[Health](#)

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Media Contacts

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Minister Elliott's Office
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Communications Division
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Peterborough — As part of its comprehensive plan to build a modern and connected mental health and addictions system that meets the unique needs of individuals, families, and caregivers, the Ontario government is approving a new Consumption and Treatment Services site in Peterborough. The site will provide residents in Peterborough and the surrounding area with access to addiction services closer to home.

"Building a connected mental health system, from prevention to recovery, is a critical component of building a stronger and healthier Ontario," said Christine Elliott, Deputy Premier and Minister of Health. "Ontario remains committed to working with communities to establish a network of

CTS Next Steps

- Further renovations to equip and prepare the space for service delivery
- Final Health Canada site approval
- Hiring of staff
 - 1 manager, 7 front-line staff (Fourcast)
 - Hiring 1 nurse (360 NP Clinic)
- MOUs and medical directives for Paramedics (PCCP)
- Communication Plan (PDS partners including PPH)
- Community Advisory Committee (PPH)
- Creation of evaluation plan (PPH)



**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH**

TITLE:	Presentation: COVID-19 Update
DATE:	March 9, 2022
PREPARED BY:	Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health receive the presentation, *COVID-19 Update*, for information.

ATTACHMENTS:

- A. Presentation (to be circulated)

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH – STAFF REPORT**

TITLE:	Annual Service Plan 2022
DATE:	March 9, 2022
PREPARED BY:	Dale Bolton, Manager, Finance and Property
APPROVED BY:	Larry Stinson, Director, Operations Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health:

- receive the staff report, Annual Service Plan 2022, for information; and,
- approve the Annual Service Plan submission for Ministry of Health approval.

FINANCIAL IMPLICATIONS AND IMPACT

The Annual Service Plan (ASP) is an integral component of the Accountability Framework as described in the Ontario Public Health Standards 2018. The ASP forms the funding request for Ministry of Health grants for public health operations. Typically, the ASP submission aligns with the Board of Health approved budget, but given the changing impact of the COVID pandemic on expenses, and the Ministry’s recent announcement that base funding increases of up to 1% will be considered, the ASP varies from the budget approved by the Board of Health in November 2021. The ASP submission, if approved, will allow for effective delivery of public health programs, response to COVID-19, recovery of programs and ensure adequate funding to cover all related expenses. It is anticipated that Ministry approvals for the ASP will be provided by the first week of May 2022.

DECISION HISTORY

At its November 2021 meeting, the Board of Health approved the 2022 budget as submitted. The Annual Service Plan has been reviewed and approved by the Chair of the Board of Health and Medical Officer of Health/CEO.

BACKGROUND

Typically, the ASP requires a more detailed outline of community needs, program activities and related expenses. Due to continued demands of the COVID pandemic and related deployment of core staff, the Ministry has only requested financial information and brief descriptions of activities related to COVID Response and COVID Vaccination. The submission includes:

- anticipated expenditures and funding request for cost-shared programs;
- anticipated expenditures and funding request for Ontario Seniors Dental Care Program;

- anticipated expenditures and one-time funding request for COVID Response (case and contact management; enforcement; communications);
- anticipated expenditures and one-time funding request for COVID Vaccination;
- one-time funding requests for Recovery and Resumptions of Services and Programs; and
- one-time funding requests for other extraordinary needs.

Funding for cost-shared programs is capped at a 1% increase over 2021 funding. The opportunity for a funding increase for Ontario Seniors Dental Care (OSDC) Program was identified by the Ministry due to decreasing demand on capital funding for this program. COVID funding for both Response and Vaccination continues to be provided for all eligible expenses and due to the anticipated variability, will be adjusted based on actual expenditures after Q2 and Q4 Report submissions. The opportunity for submission of requests for Recovery and Resumption of Service one-time funding is unique for 2022. The intention is to support both catch-up for programs that have been sidelined during COVID and to support public health programs to respond to community needs arising due to the COVID pandemic experience. This funding is not guaranteed, and at this time there is no indication of how much funding is available provincially for this category of funding. In addition to the two COVID and Recovery one-time funding requests, local public health agencies were permitted to submit and additional five one-time requests for extraordinary needs.

RATIONALE

The budget summary for base Ministry funding and variances are as shown in the table below:

Program	Budget	Provincial Share (PS)	Variance in PS from 2021
Cost-Shared Programs	\$10,186,427	\$7,130,499	\$70,599
OSDC Program	\$898,100	\$898,100	\$198,000
Indigenous Communities	\$10,000	\$10,000	\$0
Total	\$11,094,527	\$8,038,599	\$268,599

The variances reflected above reflect a 1% increase in cost-shared program budget. This was not included in the budget approved by the Board of Health as the province had indicated a 0% increase should be anticipated for 2022. The local share for the 1% increase is \$30,256 and will be taken from Reserves for 2022. The \$198,000 requested increase in the OSDC Program is to address the anticipated community demand for this program and increase in the eligibility that was announced in 2020.

The table below reflects the allocation of the cost-shared budget to the Program Standards.

Standards	Total
Direct Costs	
Chronic Disease Prevention and Well-Being	\$1,619,904
Effective Public Health Practice	\$347,550
Emergency Management	\$111,361
Food Safety	\$402,673
Health Equity	\$122,705
Healthy Environments	\$296,371
Healthy Growth and Development	\$493,146
Immunization	\$893,284
Infectious and Communicable Diseases Prevention and Control	\$2,447,204
Population Health Assessment	\$224,586
Safe Water	\$476,129
School Health	\$1,329,576
Substance Use and Injury Prevention	\$1,008,061
Total Direct Costs	\$9,772,550
Indirect Costs	
Total Indirect Costs	\$1,321,977
Total Expenditures	\$11,094,527

In addition to the cost-shared budget and OSDC Program, the ASP includes submissions for two COVID one-time requests. The estimated costs for COVID is based on the assumption that we will continue to have COVID Response and COVID Vaccination expenses until at least the end of 2022. We also assume that all cost-shared programs will be fully staffed at pre-COVID levels by June 2022, so COVID work will be completed by additional staff with no redeployment. Based on these assumptions the projected COVID costs are listed in the table below.

Program	Total Expenses	From Cost-Shared	From One-Time Funding
COVID Response	\$3,424,258	\$858,599	\$2,565,659
COVID Vaccination	\$3,319,898	\$464,391	\$2,855,507
Total	\$6,744,156	\$1,322,990	\$5,421,166

From the table above, it highlights that \$1,322,990 of cost-shared funding is contributing to the costs of COVID due to redeployment of staff and corresponding reduction in service levels in OPHS Programs. The local share (30%) of this total, or \$396,897 is shared by the City (\$232,383), County (\$162,092), Curve Lake First Nation (\$1,817) and Hiawatha First Nation (\$590). As noted under assumptions, the redeployment and shortfall of programs is almost entirely in Q1 and Q2. As is shared below, we are requesting significant one-time funding from the province for resumption and catch-up of public health programs and should this one-time

funding not be provided (at 100%) some of these catch-up initiatives will be funded through underspent cost-shared, making less cost-shared funding available for COVID expenses.

In addition to COVID expenses, the ASP includes five other one-time funding requests. Unlike the COVID one-time submission, approval for these requests will depend on available funding. The five requests and related funding requests are shown in the table below.

Program Title	Request
Electronic Collaborative Record (ECR)	\$287,000
IT Security Enhancement	\$94,300
Nurse Family Partnership	\$82,750
Public Health Inspector Practicum	\$20,000
Recovery and Resumption of Programs	\$1,719,890
Smoke Free Ontario Tablets	\$32,625
Total	\$2,236,565

Under the Recovery and Resumption of Programs, there are five initiatives proposed. These are summarized in the table below.

Initiative	Proposed Costs
Communications/Dangers of Disinformation	\$106,551
Enhanced Planning and Evaluation	\$459,017
Oral Health Catch-Up	\$180,506
Staff Wellbeing	\$85,692
Vaccine and Immunization Catch-Up	\$888,124
Total	\$1,719,890

The non-COVID one-time funds if approved will be at 100% provincial funding and are eligible to be expensed up to and including March 31, 2023. Although funding for these initiatives is not anticipated until May 2022, some of the initiatives will be initiated before funding approval. As already noted, if one-time funding is not approved for these areas of work, costs will be attributed to cost-shared programs, reducing the amount available to cover COVID costs and subsequently increasing the amount requested for one-time COVID expenses.

STRATEGIC DIRECTION

Approval of the ASP submission and subsequent approval of funding requests will allow Peterborough Public Health to fulfill all areas of its Strategic Plan:

- Community-Centred Focus
- Determinants of Health and Health Equity
- Capacity and Infrastructure
- Quality and Performance

PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH – STAFF REPORT

TITLE:	Strategic Plan Re-Launch
DATE:	March 9, 2022
PREPARED BY:	Jane Hoffmeyer, Manager, Foundational Standards
APPROVED BY:	Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health:

- receive the staff report, *Strategic Plan Re-Launch*, for information;
- hold an initial planning session on strategic priorities in April/May 2022;
- direct oversight for continued engagement to the Governance Committee in collaboration with the PPH Executive Team for the duration of the planning process, and to bring a final Strategic Plan forward for approval to the Board in August, 2022.

FINANCIAL IMPLICATIONS AND IMPACT

Boards of Health are mandated under the HPPA to have a strategic plan that sets out a 3 to 5 year vision for local priorities and strategic directions. This plan will be operationalized annually through the Annual Service Plan and Budget Submission process. Hence the strategic plan is directly linked to funding requests and helps to support the Accountability Framework as outlined in the Ontario Public Health Standards: Requirements for Programs, Services, and Accountability, effective as of January 1, 2018.

BACKGROUND

The development of a Strategic Plan for Peterborough Public Health for 2019–2024 was initiated in the fall of 2018 following the conclusion of the 2013-2019 Strategic Plan. Consultants were engaged to guide us through this process, which was conceptualized as two phases; (1) Establish Strategic Clarity and Intended Impact; and (2) Creation of the Strategic Plan. As we neared the completion of Phase 1 at the beginning of April, 2019, the province issued announcements about modernization of the public health system, including amalgamation of existing health units. In response, it was determined that PPH would pause the strategic planning process until there was more clarity on the future of Peterborough Public Health or a new regional entity. As 2019 came to a close the emergence of the novel virus, SARS-CoV-2, required the Ontario public health system to move into emergency response mode, necessitating the further deferral of a renewed Strategic Plan for PPH.

Consistent with the Board Mandate Letter for our new Medical Officer of Health, PPH is now re-embarking on our Strategic Planning process. Current evidence and provincial policy that drastically eases public health measures provides a more stable context to re-launch the

planning process.

PLANNING CONTEXT (STRENGTHS AND CHALLENGES)

- Staff and our community are highly motivated to move forward with resumption of public health services. Reaching full recovery as an organization and community will require many months of work.
- The pandemic has amplified the need to continue the strategic equity-focused impact on the systemic determinants of health and addressing opioid related harms.
- We can leverage planning achievements from Phase 1 work in 2018-19.
- Unknowns exist about the future of the public health system in Ontario and the potential for the re-emergence of increasing COVID-19 demands (e.g. unanticipated waves, new variants). This demand requires ongoing capacity and readiness planning.
- Health human resource management must address the wellbeing needs of existing staff, recognizing broader health system human resource shortages and recruitment challenges. This means a strained pool of skilled professionals available for continued recruitment needs.

STAKEHOLDER ENGAGEMENT, OUTPUTS AND TIMELINES

Given our context, we have designed a strategic planning process that is feasible, yet offering a balance between meaningful engagement and timely decision-making. The overall timeline for the development of the PPH strategic plan is demonstrated in figure 1.

Internal engagement will begin by seeking input from management and program staff beginning late March 2022.

Board of Health engagement will be launched during a spring strategic planning session with follow-up consultations provided by the Governance Committee. The expected output of staff and Board engagement will be a draft Plan that proposes 3-4 strategic priorities with a corresponding set of measurable action statements for the next three years.

Next, these strategic priorities will be shared with key external stakeholders in late spring to validate, incorporate community input and context, and identify opportunities for collaboration. Staff will incorporate this input into the final draft.

The Governance Committee will bring a final Strategic Plan forward for full approval in August 2022.

FIGURE 1. STRATEGIC PLANNING TIMELINE



RATIONALE

This represents the next step in the planning process to create a new Strategic Plan for the Board of Health. Staff believe it is important to ensure that the board perspective is incorporated across all stages of the process.

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH**

TITLE:	Oral Report – alPHa Winter Symposium 2022 Update
DATE:	March 9, 2022
PREPARED BY:	Mayor Andy Mitchell, Board Chair Dr. Thomas Piggott, Medical Officer of Health & CEO Larry Stinson, Director of Operations

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health receive the oral report, *alPHa Winter Symposium 2022 Update*, for information.

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH – STAFF REPORT**

TITLE:	Sudbury & Districts Public Health - Health and Racial Equity: Denouncing Acts and Symbols of Hate
DATE:	March 9, 2022
PREPARED BY:	Dr. Thomas Piggott, Medical Officer of Health

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health:

- receive the letter dated February 23, 2022 from Sudbury & Districts Public Health for information;
- endorse the position from Sudbury & Districts, and the supporting statement from the Ontario Public Health Association dated January 31, 2022 given that PPH sees hate and discrimination as critical determinants of health requiring public health support and attention;
- commits to working internally and in our region on an on-going basis to actively counter hatred and discrimination; and,
- communicate this support by writing to the Association of Local Public Health Agencies, with copies to Health with copies to the Association of Municipalities Ontario, the Ontario Public Health Association, local MPs and MPPs, and Ontario Boards of Health.

ATTACHMENTS:

- a. [SDHU Letter](#)



Public Health
Santé publique
SUDBURY & DISTRICTS

February 23, 2022

VIA ELECTRONIC MAIL

Dr. Paul Roumeliotis
President
Association of Local Public Health Agencies
480 University Avenue, Suite 300
Toronto, ON M5G 1V2

Dear Dr. Roumeliotis:

Re: Health and Racial Equity: Denouncing Acts and Symbols of Hate

At its meeting on February 17, 2022, the Board of Health for Public Health Sudbury & Districts carried the following resolution #08-22:

WHEREAS the reduction of health inequities is a goal of Ontario’s public health programs and services as set out in the Ontario Public Health Standards (OPHS), health equity is a Foundational Standard of the OPHS, and programs and services must be implemented in accordance with the Health Equity Guideline which includes the requirement to apply anti racist, anti-oppressive, and culturally safe approaches to public health practice; and

WHEREAS the Vision of the Board of Health for Public Health Sudbury & Districts, Healthier communities for all, is further guided by its Mission and Strategic Plan, both of which prioritize action in support of health equity; and

WHEREAS the Board of Health for Public Health Sudbury & Districts is a leader among Ontario local public health agencies in their longstanding commitment to health and racial equity, including notably, the September 2019 endorsement of the Racial Equity Action Framework for Improved Health Equity; and

WHEREAS recent events in Ontario have included public displays of racism, anti-Semitism and discrimination, all detrimental to optimal health for all and prompting the Ontario Public Health Association (OPHA) on January 31, 2022, to issue the following statement:

While the right to protest is a fundamental element of our democracy, OPHA is disturbed by the hate filled racist and white supremacist symbols and messages flowing from the demonstrations in Ottawa. We denounce all forms of hate, bigotry, racism, antisemitism, and discrimination. Acts and

Sudbury

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t: 705.522.9200
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Espanola

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Île Manitoulin Island

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1.866.522.9200

phsd.ca



symbols of hate are unwelcome and should not be tolerated. Silence is not acceptable. We urge political leaders from all levels & parties to speak out against such hate and racism, and to promote the importance of vaccines and other public health measures that are protecting all of us, especially the most vulnerable, against illness, hospitalization, & death. Change can only happen when we stand up and speak out. Let's work together to build a society that values diversity, inclusion, and optimal health for all.

THEREFORE, BE IT RESOLVED THAT the Board of Health for Public Health Sudbury & Districts endorse the January 31, 2022, statement of the OPHA; and

FURTHER THAT the Board of Health encourage other Ontario boards of health and the Association of Local Public Health Agencies to do the same; and

FURTHER THAT that this resolution be shared with all boards of health, the Association of Local Public Health Agencies, area Honorable Members of Parliament and Provincial Parliament, the Ontario Public Health Association, the Association Municipalities of Ontario (AMO), among other stakeholders.

A reduction of health inequities is a goal of Ontario's public health programs and services as set out in the OPHS. Both ALPHA and local Boards of Health have a long-standing history of supporting various health equity measures (e.g., food security, Truth and Reconciliation Commission calls to action, living wage, low-income dental, use of a health equity lens, national pharmacare, extending the Ontario Pregnancy and Breastfeeding Nutritional Allowance). Thanks to efforts like these, public health addresses the social determinants of health and promotes health equity. There is still work to be done. Recent events in Ontario have included public displays of racism, anti-Semitism and discrimination, all detrimental to optimal health for all. In supporting health for all, it is important that public health not remain silent and instead state that acts and symbols of hate are unwelcome and should not be tolerated. Thank you for your consideration of this important matter.

Sincerely,



Penny Sutcliffe, MD, MHSc, FRCPC
Medical Officer of Health and Chief Executive Officer

cc: All Ontario Boards of Health
Loretta Ryan, Executive Director, Association of Local Public Health Agencies
Pageen Walsh, Executive Director, Ontario Public Health Association
Jamie McGarvey, President, Association of Municipalities Ontario
Jamie West, Member of Provincial Parliament, Sudbury
France G elinas, Member of Provincial Parliament, Nickel Belt
Michael Mantha, Member of Provincial Parliament, Algoma-Manitoulin
Paul Lefebvre, Member of Parliament, Sudbury
Marc Serr e, Member of Parliament, Nickel Belt
Carol Hugues, Member of Parliament, Algoma-Manitoulin-Kapuskasing

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH**

TITLE:	Correspondence for Information
DATE:	March 9, 2022
PREPARED BY:	Alida Gorizzan, Executive Assistant
APPROVED BY:	Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health receive the following for information:

- a. Letter dated February 11, 2022 from the City of Peterborough to Minister Elliott requesting an update on the application for provincial funding to implement a Consumption and Treatment Services site in Peterborough.

Reed Mar 2/22.

City of Peterborough
500 George Street North
Peterborough, ON, K9H 3R9
peterborough.ca | 1-855-738-3755

February 11, 2022

The Honourable Christine Elliott, Minister of Health
5th Floor, 777 Bay St.
Toronto, ON
M7A 1S5

Dear Minister Elliott,

Please be advised that at the January 31st, 2022, meeting, Council of the Corporation of the City of Peterborough resolved to support the letter from Peterborough Public Health-Board of Health to yourself, regarding the urgent and critical need for a Consumption and Treatment Services site (CTS) in Peterborough. In addition, the Council of the City of Peterborough supports the requests contained in the letter for both an update to the Board on the status of the application for provincial funding to implement this service, and the request to arrange a meeting with the Minister of Health, along with CTS applicants, to discuss this time sensitive matter.

I trust you will find this letter of support satisfactory.

Sincerely,



Acting Mayor Diane Therrien
Andrew Beemer

cc:

Peterborough—Kawartha MP Michelle Ferreri
The Honourable Doug Ford, Premier of Ontario
Peterborough—Kawartha MPP Dave Smith
Northumberland-Peterborough South MPP David Piccini
Dr. Kieran Moore, Ontario Chief MOH
Curve Lake First Nation
Hiawatha First Nation
Peterborough Public Health-Board of Health Chair Andy Mitchell
Donna Rogers, Executive Director of Fourcast, Peterborough Drug Strategy
Dr. Megan McCarrell, Executive Director, 360 Nurse Practitioner-Led Clinic,
Peterborough Drug Strategy
Council for the City of Peterborough

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH – STAFF REPORT**

TITLE:	Summary of Research Activities (2020/21)
DATE:	March 9, 2022
PREPARED BY:	Jane Hoffmeyer, Manager, Foundational Standards
APPROVED BY:	Larry Stinson, Director, Operations Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health (PPH) receive the staff report, *Summary of Research Activities (2020/21)*, for information.

FINANCIAL IMPLICATIONS AND IMPACT

There is no direct financial impact arising from this report.

DECISION HISTORY

The provision of an annual report to the Board of Health which summarizes research activities undertaken in the previous calendar year has been in practice since 2016.

BACKGROUND

Annual reporting was initiated to ensure board of health members were knowledgeable about this aspect of PPH operations. Due to the disruption caused by the COVID-19 pandemic, this reporting was delayed. This summary reflects two years of research activity.

The positive role of research is recognized within Ontario’s public health standards (see Attachment B). These standards view research as being fundamental to effective public health practice and PPH research practices should be included within organizational transparency and quality improvement processes.

The implementation of OPHS research-related requirements has been assigned to the Manager, Foundational Standards.

RATIONALE

2018 Ontario Public Health Standards require the board of health to be informed about organizational activities related to research.

STRATEGIC DIRECTION

This staff report is directly relevant to the following thematic areas of the current PPH Strategic Plan.

- Capacity and Infrastructure
- Quality and Performance

ATTACHMENTS

- a. [Summary Table of Peterborough Public Health Research Activities \(2020/21\)](#)
- b. [OPHS 2018 Research-related Requirements](#)

Attachment A - Summary Table of Peterborough Public Health Research Activities (2020/21)

General Overview

In 2020 and 2021, Peterborough Public Health (PPH) participated in a number of different research projects with various stakeholders. Many existing research projects were disrupted and delayed by the COVID-19 pandemic and other research projects were initiated directly relevant to the pandemic.

13 projects are described in the table below with current status information. In total, four existing projects were delayed due to the pandemic. Eight projects were initiated during 2020 and 2021 to support pandemic-related knowledge development or evaluation. PPH’s role across the set of research activities varies and entail being a lead organization, collaborator or knowledge user.

Note: The table below does not quantify PPH activity that is still considered research-related but minor (less than 1 hour of time); for example contributing as a key informant or survey respondent, assisting with research tool development, or contributing to research proposals that do not get funded.

Principle Investigator Organization (s)	Project Title	Summary	Status
Trent University Dr. Terry Humphreys, Ph.D.	Sexual Health Survey	Co-collaboration between Trent University, Fleming College and Peterborough Public Health. The purpose of this study is to examine the sexual health-related behavioural practices of the local community. This information is intended to assist in the design and delivery of sexual health services and programming for local residents and students. The results from this study, based on local data, will assist in determining priorities for PPH.	Phase 2 data collection completed in late 2019 (including control group). Phase 1 report was anticipated in Q1 2020. Phase 2 report anticipated was anticipated in Q2 2020. An update on this research project is not currently available due to staff redeployment. An update is expected late March 2022.

Principle Investigator Organization (s)	Project Title	Summary	Status
Halliburton Kawartha and Pine Ridge District Health Unit; Middlesex London Health Unit	Measuring Food Literacy (<i>Locally Driven Collaborative Project</i>)	<p>Year 1: To identify and summarize the attributes* of food literacy including food skills, in the literature. Determine which attributes of food literacy, including food skills, are priorities for measurement and tool development. *Attribute defined: The quality or feature regarded as a characteristic or inherent part of someone or something</p> <p>Year 2 and 3: (December 2017 to May 2019) To develop a food literacy measurement tool for use with youth (age 16-19 years), and young parents and pregnant women (aged 16-25 years) at risk for poorer health.</p>	<p>In 2019, pilot testing took place. PPH was involved in participant recruitment, revisions of the tool, website content review, and knowledge exchange planning.</p> <p>A PPH Nutritionist represents PPH as a knowledge user at monthly meetings, provides feedback as part of an expert panel, and contributes to knowledge exchange activities.</p> <p>COVID-19 redeployment has impacted the completion of this LDCP. Dr. Kirkpatrick, University of Waterloo and a PhD candidate are currently leading the research and are condensing the Food Literacy Tool.</p>
City of Peterborough Social Services; Peterborough and District Labour Council; United Way of Peterborough; Literacy Ontario Central South; and Dr. Fergal	Precarious Employment Research Initiative (PERI)	<p>This study is based on research initially completed by McMaster University within the Poverty and Employment Precarity in Southern Ontario (PEPSO) work. PERI replicated the process used in Toronto and London.</p> <p>The goal is to have local information about people’s employment and working conditions as well as the impact on their health.</p>	<p>As of 2019 the PPH website now houses:</p> <ul style="list-style-type: none"> • An interactive data dashboard (using Tableau Public) of the research • InfoBriefs • Proceedings from the 2018 conference <p>www.peterboroughpublichealth.ca/PERI.</p> <p>Phase 2 is under consideration to add qualitative data and to repeat the</p>

Principle Investigator Organization (s)	Project Title	Summary	Status
O'Hagan, Trent University.		The research will be used PPH as well as several community partners in identifying future areas of focus for program and service delivery, public awareness and education and policy development.	survey. Additional InfoBriefs (3 for a total of 8) have been completed and posted on the PPH website. An interactive tableau for the public to access and display research findings was also made available on the PPH website. Further work on hold due to COVID-19 staff redeployment
St. Michael's Centre for Urban Health Solutions Dr. Ketan Shankardass	Strengthening the Implementation of "Health in All Policies" at the local level in Ontario and Quebec	Four-year project funded by Canadian Institute of Health Research. Dr. Salvaterra is a co-applicant. Co-collaborators include Public Health Agency of Canada and the National Collaborating Centre for Healthy Public Policy. The research engages six knowledge user sites from Ontario (including Peterborough) and Quebec with 3 main objectives: “(1) Conduct six explanatory case studies of HiAP implementation in local governments of Ontario and Quebec to ask: (i) What social mechanisms explain positive and negative outcomes of implementation?, and (ii) What influence did provincial governments have on implementation?”	Launched in Oct 2018. Peterborough was selected as a case study site. Local data collection began in 2019. COVID-19 contributed to significant delays in this project. Project is in the data analysis phase as of Feb 2022. Researchers plan to offer knowledge mobilization workshops from July through Sept 2022.

Principle Investigator Organization (s)	Project Title	Summary	Status
		<p>(2) Directly mobilize knowledge by facilitating a community of practice, generating local policy briefs, and hosting interactive KM workshops and webinars with knowledge users;</p> <p>(3) Evaluate the impacts of the KM activities on HiAP implementation.”</p>	
<p>Trent University</p> <p>Michael Classens, PHD</p> <p>Mary Anne Martin</p> <p>Akua Agyemang</p>	<p>From crisis to continuity: A community response to local food systems challenges in, and beyond, the days of COVID-19</p>	<p>Two surveys and one set of semi-structured interviews were conducted. Survey 1 focused on food access and consumption patterns of Peterborough-area residents. Survey 2 aimed to better understand how community organizations were engaging in food access work within the tumult of the global pandemic. Semi-structured interviews were conducted with local people living on low incomes to understand their food experiences in the context of the pandemic. PPH supported focus groups etc.</p> <p>PPH further contributed to this project through the Food in Peterborough website updates that were partially funded by this research project for dissemination of local research.</p>	<p>Project completed with final report published in April 2021. Results will be used for prioritization and advocacy in local recovery planning resulting from the COVID-19 pandemic.</p>

Principle Investigator Organization (s)	Project Title	Summary	Status
Trent Fleming School of Nursing Anne MacLeod	Project Social Isolation to Social Connection: Responses of Community-Dwelling Frail Seniors and their Caregivers to COVID-19	Participatory Action Research aimed to prevent and mitigate the negative impacts of social isolation of community-dwelling frail seniors and their familial and formal careers during and post COVID-19 pandemic.	Research complete – Final report pending
Dr. Roman Pabayo, University of Alberta, School of Public Health; Dr. Brendan Smith, Public Health Ontario; Pegeen Walsh, Ontario Public Health Association	CIHR Disinvestment in Public Health Study	Canadian Institutes of Health Research funded study that assesses the impact of financial and organizational restructuring on population health and health inequities within the communities you serve. the overall goal of this study to establish an open access system and measures for tracking public health expenditures, governance and delivery over time. Findings from this project will highlight the important role of public health, particularly during the current COVID-19 pandemic, and will help improve population health and decrease health inequities in Ontario.	Project is ongoing as of Feb 2022. PPH has been involved as a research respondent. In addition to providing our ASP data, one staff member was interviewed as a key informant. As VP of Ontario Public Health Business Administrators, Larry Stinson has acted in advisory capacity and promoted participation among other local public health agencies.
Trent University Dr. Naomi Nichols	Vaccine Hesitancy: Addressing Community Attitudes Towards COVID-19	PPH worked with Trent students who embarked on a research project to gauge the reception of a COVID-19 vaccine in the community, particularly focusing on those who may be vaccine hesitant.	Completed – final report available

Principle Investigator Organization (s)	Project Title	Summary	Status
<p>Waakebiness-Bryce Institute for Indigenous Health: University of Toronto Dr. Angela Mashford-Pringle</p>	<p>Indigenous Cultural Safety: Micro Credential</p>	<p>PPH worked with Dr. Angela Mashford-Pringle at WBIIH (UofT) where her team designed an Indigenous cultural safety micro credential (<3 hours) specific to the local Peterborough context. Project was funded by eCampus Ontario.</p>	<p>Course was completed and made available through eCampus Ontario in February 2021 and staff were invited to take part. As of Feb 2022, some staff have completed training but there was not as much uptake as expected due to increased COVID-19 demands and vaccination campaign.</p> <p>WBIIH also created an evaluation tool for Managers to assess staff implementation/use of Indigenous cultural safety. Talking circle was held with Dr. Mashford-Pringle and PPH Managers in December to review the tool and PPH is currently awaiting revised tool. The course remains available through eCampus.</p>
<p>Dr. Rachel Prowse, Memorial University (formerly PHO), Ontario Dietitians in Public Health, TBDHU, PPPH</p>	<p>Updating of the Ontario Nutritious Food Basket Protocol and Tools</p>	<p>The purpose of this research is to update provincial protocols and tools for Nutritious Food Basket costing which is integral for healthy equity and income advocacy.</p> <p>Partnership through ODPH Working Group vs Research Project</p>	<p>PPH is co-leading the Ontario Dietitians in Public Health Monitoring of Food Affordability subgroup in the update of the Ontario Nutritious Food Basket Protocol and Tools. This is in partnership with PHO and Memorial University.</p> <p>In the fall of 2021, this group reviewed results from reliability testing and made updates to the tool and process. Validity testing is now underway (data collection,</p>

Principle Investigator Organization (s)	Project Title	Summary	Status
			Feb 2022, analysis and report writing in March-February 2022), and pilot testing is scheduled for May-June 2022.
Trent University Dr. Lynne Davis	PPH and the Urban Indigenous Peoples Working Group Collaboration for Covid-19 Vaccination Clinics	The purpose of this research is to understand the experiences of collaboration between Indigenous peoples and Peterborough Public Health, including successes and challenges in planning and implementing the vaccination clinic campaign for Indigenous peoples	Ongoing - students from Dr. Davis' class are currently conducting key informant interviews and virtual sharing circles with results expected in Spring 2022.
Trent University Dr. Paul Schaffer Sebastien Nicolle Morgan Carl	The Ethical and Equitable Application of the Local COVID-19 Vaccination Timeline and Milestones	<p>The purpose of this research project is to assess Peterborough Public Health's sequencing of Phase-1 of the COVID-19 vaccination campaign, and to draw out lessons learned to inform emergency planning for future pandemics.</p> <p>Key research question: "What were the strengths and limitations of PPH's experience with vaccination sequencing, and how can the lessons learned be used to better prepare for future public health emergencies?"</p>	Ongoing - Sebastien and Morgan are conducting key informant interviews with both PPH Committee members and identified contacts from other health units in February and March with final report expected in April 2022.

Attachment B – 2018 OPHS Research-related Requirements

Foundational Standards

“5. The board of health shall engage in knowledge exchange activities with public health practitioners across the province, policy-makers, academic and community partners, health care providers, and the public regarding factors that determine the health of the population as informed by population health assessment, surveillance, research, and program evaluation.

6. The board of health shall foster relationships with community researchers, academic partners, and other appropriate organizations to support public health research and knowledge exchange activities, which may include those conducted by the board of health alone or in partnership or collaboration with other organizations.

7. The board of health shall use a variety of communication modalities, including social media, taking advantage of existing resources where possible, and complementing national/provincial health communications strategies.” (OPHS, 2018: pg. 25)

Good Governance

14. The board of health shall provide governance direction to the administration and ensure that the board of health remains informed about the activities of the organization on the following: a) Delivery of programs and services; b) Organizational effectiveness through evaluation of the organization and strategic planning; c) Stakeholder relations and partnership building; (OPHS, 2018: pg.67-8)

Reference: Ministry of Health and Long-Term Care. 2018. Ontario Public Health Standards.

**PETERBOROUGH PUBLIC HEALTH
BOARD OF HEALTH – STAFF REPORT**

TITLE:	2021 Audit Letter of Engagement
DATE:	March 9, 2022
PREPARED BY:	Dale Bolton, Manager, Finance and Property
APPROVED BY:	Larry Stinson, Director, Operations Dr. Thomas Piggott, Medical Officer of Health & CEO

PROPOSED RECOMMENDATIONS

That the Board of Health for Peterborough Public Health:

- receive the staff report, *2021 Audit Letter of Engagement*, for information;
- Engage the audit services of Baker Tilly Kawarthas LLP, and
- Authorize the Chair and Vice-Chair to sign the Letter of Engagement.

FINANCIAL IMPLICATIONS AND IMPACT

Agreement will result in the annual audit fees which are part of the approved budget.

DECISION HISTORY

An annual audit by external auditors is required by legislation and under Board Policy 2-130. Audit expenses are part of the approved budget. Agreement to the terms of services outlined in the letter will result in the annual audit fees. If the Letter of Engagement is not signed, the auditor will not be able to carry out the audit.

BACKGROUND

The Letter of Engagement is a standard letter required by the Canadian Institute of Chartered Accountants (CICA). Approval of the Letter of Engagement is required annually by the Board of Health.

RATIONALE

Auditors require their clients to sign a “Letter of Engagement” appointing the auditor, directing the auditor to audit the books of account and committing the organization to pay for the audit services upon completion of the work. Over time, the audit societies increased the responsibilities and requirements of auditors, including reporting to the Board any relationships they may have with the Board.

These relationships include:

- Holding a financial interest, directly or indirectly, in the Board;

- Holding a position, directly or indirectly, that gives the right or responsibility to exert
- significant influence over the financial or accounting policies of the Board;
- A personal or business relationship with immediate family, close relatives, partners or retired partners of the Board;
- Having an economic dependence on the work of the Board; and
- Providing services to the Board other than auditing (for example: consulting services).

The auditors have not identified any relationship.

The auditors have committed to expressing an opinion on whether our Financial Statements fairly represent, in a material way, the financial position of the Board.

The auditors note that their obligation is to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement. That is: the auditor will examine our records but will not guarantee they will find a misstatement, if one is present. This also means that there may be small misstatements but the misstatement will not have a significant bearing on our Financial Statements.

The auditors will:

- Assess the risk that the financial statements contain misstatement(s) that are material to the Financial Statements;
- Examine on a test basis the evidence supporting amounts and disclosures to the financial statements (for example: compare invoices to cheque amounts, lease commitments, etc.);
- Assess the accounting principles used and their application;
- Assess the estimates made; and
- Examine internal controls in place.

The Board or delegated committee is required to:

- Meet with the auditors prior to the release and approval of the financial statements to review audit, disclosure and compliance issues;
- If necessary, review matters raised by the auditors with management, and if necessary report back to the auditors on the Board's findings;
- Make known to the auditors any issues of fraud or illegal acts or non-compliance with any laws or regulatory requirements known to the Board that may affect the financial statements;
- Provide direction to the auditor on any additional work the auditor feels should be undertaken in response to issued raised or concerns expressed;
- Make enquiries into the findings of the auditor with respect to corporate governance, management conduct, management cooperation, information flow and systems of internal control;
- Review the draft financial statements; and
- Pre-approve all professional and consulting services to be provided by the auditors. In

our case, there are none for the current year.

STRATEGIC DIRECTION

This report applies to the following strategic direction:

- Quality and Performance

ATTACHMENTS

- a. [Tilly Baker Kawartha LLP Letter of Engagement](#)
- b. [PPH Audit Planning Report](#)

February 28, 2022

Peterborough Public Health
Jackson Square
185 King Street
Peterborough, Ontario
K9J 2R8

Baker Tilly KDN LLP
272 Charlotte St.
Peterborough, ON
Canada K9J 2V4

T: (705) 742-3418
F: (705) 742-9775

www.bakertilly.ca

Attention: Larry Stinson

Dear Sir:

Baker Tilly KDN LLP, the "Firm", is pleased to be appointed auditor of Peterborough Public Health (the "Board of Health") for the year ending December 31, 2021. The purpose of this letter is to outline the terms of our engagement to audit the consolidated financial statements of Peterborough Public Health, which comprise the consolidated statement of financial position as at December 31, 2021 and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Objective, Scope and Limitations

The objectives of our audit are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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.

It is important to recognize that an auditor cannot obtain absolute assurance that material misstatements in the consolidated financial statements will be detected because of:

- (a) Factors such as use of judgement, and the use of testing of the data underlying the consolidated financial statements;
- (b) Inherent limitations of internal control; and
- (c) The fact that much of the audit evidence available to the auditor is persuasive rather than conclusive in nature.

ASSURANCE • TAX • ADVISORY

Baker Tilly KDN LLP is a member of Baker Tilly Canada Cooperative, which is a member of the global network of Baker Tilly International Limited. All members of Baker Tilly Canada Cooperative and Baker Tilly International Limited are separate and independent legal entities.

Peterborough

Courtice

Lindsay

Cobourg

Furthermore, because of the nature of fraud, including attempts at concealment through collusion and forgery, an audit designed and executed in accordance with Canadian generally accepted auditing standards may not detect a material fraud. Further, while effective internal control reduces the likelihood that misstatements will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot guarantee that fraud, error, irregularities or illegal acts, if present, will be detected when conducting an audit in accordance with Canadian generally accepted auditing standards.

Content of Auditor's Report

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

INDEPENDENT AUDITOR'S REPORT

To the Board Members of Peterborough Public Health

Opinion

We have audited the consolidated financial statements of Peterborough Public Health and its subsidiaries, (the "Board of Health"), which comprise the consolidated statement of financial position as at December 31, 2021 and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Board of Health as at December 31, 2021, and its results of consolidated operations and its consolidated 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 Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Board of Health in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Board of Health'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 Board of Health or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Board of Health's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Board of Health'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 Board of Health'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 consolidated 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 Board of Health to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the consolidated financial information of the entities or business activities within the Board of Health to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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
 Peterborough, Ontario
 Date

If our opinion on the financial statements is other than unqualified, 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, we may decline to express an opinion as a result of this engagement.

Our Responsibilities

We will perform our audit in accordance with Canadian generally accepted auditing standards. We will:

- Identify and assess the risks of material misstatement of the consolidated 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 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 consolidated financial statements that we have identified during the audit.
- 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 Health Unit'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 consolidated 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 Health Unit to cease to continue as a going concern.

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

One of the underlying principles of the profession is a duty of confidentiality with respect to client affairs. Accordingly, except for information that is in or enters the public domain, we will not provide any third party with confidential information concerning the affairs of Peterborough Public Health without Peterborough Public Health's prior consent, unless required to do so by legal, regulatory, administrative or other authority, or the Code of Professional Conduct applicable to us.

We will communicate in writing to the Board of Health the relationships between our firm and Peterborough Public Health, including related entities that, in our professional judgement, may reasonably be thought to bear on our independence. Further, we will confirm our independence with respect to Peterborough Public Health within the meaning of the applicable Provincial Code of Professional Conduct and information on relevant safeguards designed to ensure the auditor's continued independence.

The objective of our audit is to obtain reasonable assurance that the consolidated financial statements are free of material misstatement. However, if we identify any of the following matters, they will be communicated to the appropriate level of management:

- (a) Misstatements, resulting from error, other than trivial errors;
- (b) Fraud or any information obtained that indicates that a fraud may exist;
- (c) Any evidence obtained that indicates that an illegal or possibly illegal act, other than one considered inconsequential, has occurred;
- (d) Significant weaknesses in the design or implementation of internal control to prevent and detect fraud or error; and
- (e) Related party transactions identified by us that are not in the normal course of operations and that involve significant judgements made by management concerning measurement or disclosure.

We may also communicate certain additional matters to the Board of Health and the appropriate members of management. Such matters include:

- (a) Our professional judgements on the qualitative aspects of accounting principles used in Peterborough Public Health's financial reporting, including:
 - (i) The initial selection of and changes in significant accounting policies and their application, including the adoption of new accounting policies;
 - (ii) The effect of significant accounting policies in controversial and emerging areas, or those unique to your industry;
 - (iii) The existence of acceptable alternative policies and methods, and the acceptability of the particular policy or method used by management; and
 - (iv) The issues involved, and related judgements made by management, in formulating particularly sensitive accounting estimates and disclosures and the basis for our conclusions regarding the reasonableness of those estimates in the context of the consolidated financial statements taken as a whole.

- (b) Uncorrected misstatements aggregated by us during our audit that were determined by management to be immaterial, both individually and in the aggregate, to the consolidated financial statements taken as whole;
- (c) Any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in total could be significant to the consolidated financial statements or our report;
- (d) Our views about any matters that were the subject of management's consultation with other accountants about auditing and accounting matters;
- (e) Major issues that we discussed with management in connection with the retention of our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and
- (f) Any serious difficulties that we encountered in dealing with management in the performance of the audit.

The matters communicated will be those that we identify during the course of our audit. Audits do not usually identify all matters that may be of interest to management in discharging its responsibilities. The type and significance of the matter to be communicated will determine the level of management to which the communication is directed.

We will consider Peterborough Public Health's internal control to identify types of potential misstatements, consider factors that affect the risks of material misstatement, and design the nature, timing and extent of further audit procedures. This consideration will not be sufficient to enable us to render an opinion on the effectiveness of internal control over financial reporting.

At the end of the engagement, we will provide management or others so designated with our recommendations designed to help make improvements in your internal control structure and operation. This communication will be in a mutually agreeable format and will include only those matters that came to our attention during our audit.

Management's Responsibilities

Management is responsible for:

Financial Statements

- (a) The preparation and fair presentation of Peterborough Public Health's consolidated financial statements in accordance with Canadian Public Sector Accounting Standards;

Completeness of information

- (b) Providing us with and making available complete financial records and related data, and copies of all minutes of meetings of the Board of Health and committees, as applicable;
- (c) Providing us with information relating to any known or probable instances of non compliance with legislative or regulatory requirements, including financial reporting requirements;
- (d) Providing us with information relating to any illegal or possibly illegal acts, and all facts related thereto;
- (e) Providing us with information regarding all related parties and related party transactions;

- (f) Any additional information that we may request from management for the purpose of this audit;
- (g) Providing us with unrestricted access to persons within the Board of Health from whom we determine it necessary to obtain audit evidence;

Fraud and error

- (h) Internal control that management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error;
- (i) An assessment of the risk that the consolidated financial statements may be materially misstated as a result of fraud;
- (j) Providing us with information relating to fraud or suspected fraud affecting the Board of Health involving:
 - (i) Management;
 - (ii) Employees who have significant roles in internal control; or
 - (iii) Others, where the fraud could have a non trivial effect on the consolidated financial statements;
- (k) Providing us with information relating to any allegations of fraud or suspected fraud affecting the Board of Health's consolidated financial statements communicated by employees, former employees, analysts, regulators or others;
- (l) Communicating its belief that the effects of any uncorrected financial statement misstatements aggregated during the audit are immaterial, both individually and in the aggregate, to the consolidated financial statements taken as a whole;

Recognition, measurement and disclosure

- (m) Providing us with its assessment of the reasonableness of significant assumptions underlying fair value measurements and disclosures in the consolidated financial statements;
- (n) Providing us with any plans or intentions that may affect the carrying value or classification of assets or liabilities;
- (o) Providing us with information relating to the measurement and disclosure of transactions with related parties;
- (p) Providing us with an assessment of all areas of measurement uncertainty known to management that are required to be disclosed in accordance with Canadian Public Sector Accounting Standards;
- (q) Providing us with information relating to claims and possible claims, whether or not they have been discussed with Peterborough Public Health's legal counsel;
- (r) Providing us with information relating to other liabilities and contingent gains or losses, including those associated with guarantees, whether written or oral, under which Peterborough Public Health is contingently liable;
- (s) Providing us with information on whether Peterborough Public Health has satisfactory title to assets, whether liens or encumbrances on assets exist, or assets are pledged as collateral;

- (t) Providing us with information relating to compliance with aspects of contractual agreements that may affect the consolidated financial statements;
- (u) Providing us with information concerning subsequent events;
- (v) Providing us with representations on specific matters communicated to us during the engagement;

Written confirmation of significant representations

- (w) Providing us with written confirmation of significant representations provided to us during the engagement on matters that are:
 - (i) Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
 - (ii) Not directly related to items that are material to the consolidated financial statements but are significant, either individually or in the aggregate, to the financial statements; and
 - (iii) Relevant to management's judgements or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.

Professional team member matters

- (x) Not soliciting the staff of the Firm;
- (y) Providing appropriate work space and technical arrangements as appropriate including privacy and telephones; and
- (z) Ensure that the staff of the Firm are treated in a responsible and professional manner at all times, recognizing there is zero tolerance to inappropriate actions at any level.

Preparation of Schedules/ Assistance Requested

We understand that you and/or your employees will prepare agreed upon schedules and will locate requested documents for our use at dates agreed upon prior to commencement of our audit.

This assistance will facilitate our work and will 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.

Fees

We estimate that our fees for providing the services outlined in this letter to be \$18,500 plus applicable HST for the December 31 reporting requirements. The fee quotation includes the following:

- Independent auditor's report

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.

Our fees and costs will be rendered as work progresses and are payable on presentation.

We will use all reasonable efforts to complete the performance of the services described in this engagement letter within the agreed upon time frame. However, we shall not be liable for failures or delays in performance that arise from causes beyond our control, including cooperation from management, timely performance by the Board of Health of its obligations to provide necessary information outlined in our year-end letter, quality of financial and other information, full cooperation and access to the Board of Health's team members during our audit, and the prompt supply of any additional documentation requested during the audit fieldwork. Significant delays will have a significant impact on our fees and the agreed upon delivery date.

Any other work undertaken by us will be billed separately.

Other Services

If requested by you, we will, as allowed by the Rules of Professional Conduct, prepare other special reports as required. Management will provide the information necessary to complete these reports and will file them with the appropriate authorities on a timely basis.

Term

The above terms of our engagement will be effective from year to year until amended or terminated in writing.

Terms and Conditions

The attached Terms and Conditions are incorporated into, and form an integral part of this engagement letter.

Conclusion

We are proud to serve as auditor of Peterborough Public Health and we appreciate your confidence in our work. If the services outlined herein are in accordance with your requirements and if the above terms are acceptable, please have one copy of this letter signed in the space provided below and return it to us.

Yours very truly,

Baker Tilly KDN LLP

per: Richard Steiging, CPA, CA
Partner

The services and terms set out in this engagement letter are as agreed.

Peterborough Public Health

I have authority to bind the Board of Health.

Per: _____

Name: Larry Stinson

Title: Director of Operations

Terms and Conditions

These terms and conditions are an integral part of the engagement letter (collectively, the "Engagement Letter") to which they are attached. In the event of any conflict between these terms and conditions and the engagement letter to which they are attached, the terms of such engagement letter shall govern.

Privacy

It is hereby acknowledged that in order to complete our engagement as auditor, we may be required to access or have access to personal information in your possession. Our services are provided based on the following:

- a) You represent that before we access this personal information, you have obtained the necessary consents for the collection, use and disclosure of this personal information as required under the applicable privacy legislation; and
- b) We will collect and utilize this personal information only for the purpose of completing this engagement. Any information collected will be subject to our Privacy Policy, which is available online at our website, or in hard copy from the privacy officer in our office.

Working Papers

The working papers, files, other materials, reports and work created, developed, or performed by us in conjunction with this engagement remain the property of the Firm and will be retained by the Firm in accordance with the Firm's policies and procedures.

File Inspections

In accordance with professional regulations and firm policy, our client files must periodically be reviewed by practice inspectors and by other firm personnel to ensure that the Firm is adhering to professional and firm standards. File reviewers are required to maintain confidentiality of client information.

Indemnification

You hereby agree to release, indemnify and hold harmless the Firm and its partners, agents, officers and 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) a breach by Peterborough Public Health, or its directors, officers, or employees, of any of the provisions herein;
- (b) any misrepresentation by your management; and
- (c) 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 to have been due to the negligence, willful misconduct or dishonesty of the Firm.

This release and indemnification will survive termination of this engagement letter.

Limitation of Liability

You agree that any and all claims you may have against our Firm or its professional staff arising out of all services provided to Peterborough Public Health by us, whether in contract, negligence, or otherwise known to law, shall be regarded as one claim and our liability to the Board of Health shall be limited to the lesser amount of \$150,000 or the amount of our professional liability insurance in effect as at the date of the claim being made known to us and only to the extent that such insurance is available to satisfy any claim. If this limit of liability is insufficient for your purposes, we would be pleased to discuss with you a different limit that may result in our charging a higher fee.

You expressly agree that the Board of Health will not bring any proceedings in any court of any jurisdiction advancing any claim against our professional staff and employees.

You expressly agree that any liability our Firm may have to you shall not be joint and several with any other party, but shall be several, and limited to the percentage or degree of our fault in proportion to the fault or wrongdoing of all persons who contributed to the loss.

You expressly agree that any and all claims, whether in contract, negligence, or otherwise known to law arising out of our professional services under this engagement vest exclusively in Peterborough Public Health, and you agree to wholly indemnify and hold harmless our Firm and its professional staff from any and all claims that may be brought against our Firm or its professional staff by any of the Board of Health in any way arising out of or connected to our services provided to you.

You agree that our liability for all claims you may have or bring in connection with the professional services rendered arising out of or ancillary to this agreement shall absolutely cease to exist after a period of four years from the date of:

- a) Performance of this engagement;
- b) Delivery to the Board of Health of our Independent Auditor's Report, your financial statements, or the completion of the preparation of any tax filing with any government authority;
- c) Suspension or abandonment of this engagement; or
- d) Termination of our services pursuant to this agreement,

whichever shall occur first, regardless of whether you were aware of the potential for making a claim against us within that period. Following the expiration of the aforesaid period, you agree that neither you, your agents or assigns shall make any claim or bring any proceeding against us.

Limited Liability Status - Partnership

The Firm is a registered Limited Liability Partnership ("LLP") established under the laws of the Province of Ontario and, where applicable, has been registered extraprovincially under provincial legislation. The Firm is a partnership, but its partners have limited liability. Individual partners are only personally liable for losses arising from the partner's own negligent or wrongful acts, or if the partner was aware of another partner or employees' error or omission and did not take the actions that a reasonable person would take to prevent it.

Alliance of Independent Firms

We are a member of Baker Tilly Canada Cooperative, an association of independently owned and operated accounting firms in Canada some of which practice under a common name and that sponsor a number of programs to enhance the ability of the members to be of service to their respective clients nationally and internationally. The national association is not an accounting firm and our practice is not integrated with that of any of the other members. Baker Tilly is a registered trademark of the Baker Tilly Canada Cooperative used under license. We at the Firm are solely responsible for the professional engagement covered by this letter.

Baker Tilly Canada Cooperative is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Neither Baker Tilly Canada Cooperative nor Baker Tilly KDN LLP are Baker Tilly International's agents and do not have authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Canada Cooperative, Baker Tilly KDN LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under licence from Baker Tilly International Limited.

Costs of Responding to Government Inspection, etc.

If, with respect to this engagement or related services, the Firm is required by government regulation, subpoena, or other legal, investigative, administrative or other process to produce our working papers, or to respond to information or other requests, the Firm will bill the time incurred based on our standard hourly rates plus applicable taxes and disbursements. This paragraph shall survive termination of the Engagement Letter.

Termination

If we elect to terminate our services for non-payment, 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 the date of termination.

Should Peterborough Public Health not fulfill its obligations toward the Firm under the agreement, particularly those set out under the heading "Management's Responsibilities", and in the event that Peterborough Public Health fails to remedy such default within thirty days following receipt of a notice from the Firm to this effect, the Firm may, without prejudice to its other rights and recourses, and without any further notice, cease providing services hereunder and consider the present agreement terminated. In such case, the Firm will not be responsible for any loss, costs, expenses or damages resulting from such termination.

Severability

If any provisions of this Engagement Letter are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and be binding to the fullest extent permitted by law.

Governing Law, Attornment

This Engagement Letter is subject to and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein and shall for all purposes be interpreted as a contract of this Province. Each party agrees that any action or proceeding relating to this Engagement Letter shall be brought in any court of competent jurisdiction in a court of this Province and irrevocably waives any right to, and will not, oppose (i) any such Provincial action or proceeding on any jurisdictional basis and (ii) the enforcement against it in any other jurisdiction of any judgment or order duly obtained from a court of this Province.

Security of Electronic Communication

During the engagement we may from time to time communicate with you electronically. However, as you are aware, the electronic transmission of information cannot be guaranteed to be secured or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. We shall not have any liability to you arising from or in connection with the electronic communication of information to you during or as a result of its electronic transmission outside of the Firm's electronic environment. If the communication relates to a matter of significance and there are concerns about possible effects of electronic transmission a hard copy of such transmission should be requested from us.

Timely Performance

The Firm will use all reasonable efforts to complete the performance of the services described in this engagement letter within the agreed upon time frame. However, the Firm will not be liable for failures or delays in performance that arise from causes beyond our control, including cooperation from management, timely performance by you of your obligations to provide necessary information, quality of financial and other information, full cooperation and access to the Board of Health's team members during the engagement and the prompt supply of any additional documentation requested during the engagement. Significant delays will have a significant impact on our fees and the agreed upon delivery date.

Aggregated Data

Notwithstanding any other provision of this Engagement Letter, the Firm may create Aggregated Data regarding the purchase and use of products and services by you or the Board of Health from the Firm and may use and disclose Aggregated Data in any manner and for any purpose (commercial or otherwise) whatsoever, without any notice, compensation or attribution to you, the Board of Health or any other person. In this Engagement Letter, "Aggregated Data" means data that has been aggregated or otherwise depersonalized so that the information does not identify a specific client or other person or organization.

Cloud Service Providers

The Firm uses commercially available cloud service providers to assist the Firm in the provision of information, products and services to its clients, to provide services to the Firm, to assist the Firm to use personal information as set out in the Privacy Policy and as otherwise permitted by applicable law. To the extent you provide us with your personal information, we will handle your personal information in accordance with our Privacy Policy, available online at our website or in hard copy from the privacy officer in our office.

Baker Tilly KDN LLP
272 Charlotte St.
Peterborough, Ontario
K9J 2V4

Consent to Receive Promotional Emails

Pursuant to Canada's Anti-Spam Legislation (“**CASL**”), the Firm seeks your consent to receive promotional emails from us that may be of interest to you.

By signing below, you consent to receive emails (including discounts and newsletters) regarding the Firm and its products and services and other matters (including the products and services of the Firm's affiliates and other organizations) at the email address you provided to us. You may withdraw your consent at any time.

Please note that your consent to receive promotional emails above will not affect your receipt of emails from us that relate to products you have previously purchased from us or services we provide to you.

Please sign on the above line.

Acknowledgement:

I consent to receive emails (including discounts and newsletters) from the Firm regarding the Firm's products, services and related offerings.

Name: _____

Email: _____

Position: _____

Organization: _____

Date: _____



Audit planning report

Peterborough Public Health

2021 Audit

Prepared by Baker Tilly KDN LLP

March 1, 2022





Purpose of the report

To Members of the Board of Health:

We have been engaged to express an audit opinion on the consolidated financial statements of Peterborough Public Health ("the Health Unit") in accordance with Canadian Public Sector Accounting Standards for the year ended December 31, 2021, as outlined in our engagement letter dated February 28, 2022.

The purpose of this report is to communicate certain matters related to the planning of our audit that we believe to be of interest to you.

This report is confidential and is intended solely for the information and use of the Board of Health. No responsibility for loss or damages, if any, to any third party is accepted as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purposes.

Yours very truly,

Baker Tilly KDN LLP

Chartered Professional Accountants, Licensed Public Accountants

Per: Richard Steiginga, CPA, CA

**We look forward to discussing the contents of this report
and answering any questions you may have.**



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- 4 Overview and audit approach
- 6 Materiality
- 7 Data analytics
- 8 Other matters

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Appendix A – Responsibilities



Overview and audit approach

Key audit dates

Year end testing – March 14-18, 2022

Audit approach

Our audit of the consolidated financial statements will be conducted under generally accepted Canadian auditing standards and is designed to obtain reasonable, rather than absolute, assurance as to whether the consolidated financial statements are free of material misstatement. We develop our audit approach based on the risk assessment and understanding of control systems design and implementation. Our risk assessment is based on our understanding of the Health Unit, industry, ratepayer and supplier relationships, and analysis of financial information provided prior to the start of the audit.

Engagement team

The key individuals involved in the audit:

Richard Steiginga, Engagement Partner – rsteiginga@bakertilly.ca, (705) 742-3418 ext. 248

Rayna Li, Engagement Senior – ruli@bakertilly.ca, (705) 742-3418 ext. 274

Audit plan

Our risk-based approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the consolidated financial statements to an appropriately low level. This means that we will focus our audit work on areas that have a higher risk of being materially misstated.

Management is responsible for the accounting estimates included in the consolidated financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events.

Based on our knowledge of the Health Unit's business and our past experience, we have identified the following areas that have a potentially higher risk of a material misstatement.

Area of audit emphasis	Planned procedures
Revenue / deferred revenue	Testing to ensure deferred revenue recorded meets recognition criteria and does not result in an overstatement deferred revenue and an understatement of revenue.
Long term debt	Testing to ensure the Health Unit is meeting the debt service coverage ratio required in the loan agreement.



Materiality

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

Materiality will be used throughout the audit and in particular when:

- Identifying and assessing risk of material misstatement;
- Determining the nature, timing and extent of further audit procedures; and
- Evaluating the effect of uncorrected misstatements, if any, on the consolidated financial statements and in forming an opinion in the auditor's report.

We set our materiality at \$370,000 (2020 - \$370,000).

Materiality was calculated as a percentage of total revenue.

The base and percentage applied in the current year are consistent with those used in the prior audit.



Data analytics

We may integrate various automated tools and techniques throughout our audit, owing to our continuing dedication to enhancing the relevance and value of the audit process. By incorporating data analytics into our audit process, we are better able to identify potential risks around financial reporting, including fraud and error. Through the use of analytics, we are able to enhance the quality of our audits by relying less on sampling while reviewing complete data sets.

We're always looking for innovative ways to evolve our current practices to better equip our staff, improve your experience through the various audit phases and help support your business success.

Specific areas where we may choose to use these tools:

Planning and risk assessment

We may leverage data analytics tools to identify risk areas, unusual transactions and trends through an improved understanding of your operations and associated risks, including the risk of fraud. This allows us to more effectively design procedures to specifically target the identified risks.

Journal entry testing

We may leverage data analytics tools to identify transactions more susceptible to management override of controls by applying processes designed to analyze multiple criteria at once.

Identification of misstatements

By examining 100% of the items in certain populations, where deemed relevant, we are able to lower the risk of missing possible misstatements.

Two-way communication with your team

By gaining insight through our ability to analyze greater volume of transactions, we engage your team in focused discussions about your operations.

Reporting

Where deemed relevant, we will provide a summary of results obtained through application of various data analytics tools to you.



Other matters

Independence

We advise you that we are not aware of any relationships between the Health Unit and our firm that, in our professional judgement, may reasonably be thought to bear on our independence.

We confirm we are independent of the Health Unit.

Fraud Discussion

Our procedures with respect to fraud and illegal acts are outlined in **Appendix A**.

If you have any knowledge of actual, suspected or alleged fraud or illegal acts, we ask that you inform us.

Responsibilities

Refer to **Appendix A** for discussion on responsibilities.



Conclusion

Should any member of the Board of Health wish to discuss or review any matter addressed in this report or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Are you aware of any frauds, illegal acts or management override of internal controls at the Health Unit?

Yes / No (please circle one)

If yes, please contact our office immediately.

Acknowledgement of the Board of Health:

We have read this report.

Name, Position

Signature

Name, Position

Signature



Appendices

Appendix A – Responsibilities



Appendix A – Responsibilities

Our responsibilities as auditor

As stated in the engagement letter, our responsibility as auditor of the Health Unit is to express an opinion on whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Health Unit in accordance with Canadian Public Sector Accounting Standards.

An audit is performed to obtain reasonable but not absolute assurance as to whether the consolidated financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the consolidated financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- Assessing the risk that the consolidated financial statements may contain material misstatements that, individually or in the aggregate, are material to the consolidated financial statements taken as a whole;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessing the accounting principles used, and their application;
- Assessing the significant estimates made by management;
- Concluding 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 Health Unit's ability to continue as a going concern;
- Evaluating the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Our responsibilities as auditor (continued)

As part of our audit, we obtain a sufficient understanding of the operations and internal control structure of the Health Unit to plan the audit. This includes management's assessment of:

- The risk that the consolidated financial statements may be materially misstated as a result of fraud and error;
- The internal controls put in place by management to address such risks.

The engagement team undertakes a documented planning process prior to commencement of the audit to identify concerns, addresses independence considerations, assesses the engagement team requirements, and plans the audit work and timing.

An audit does not relieve management or those responsible for governance of their responsibilities for the preparation of the Health Unit's consolidated financial statements.

Illegal acts, fraud, intentional misstatements and errors

Our auditing procedures, including tests of your accounting records, are limited to those considered necessary in the circumstances and will not necessarily disclose all illegal acts should any exist. Under CAS, we consider the Health Unit's control environment, governance structure, circumstances encountered during the audit and the potential likelihood of fraud and illegal acts occurring.

These procedures are not designed to test for fraudulent or illegal acts, nor will they necessarily detect such acts or recognize them as such, even if the effect on the consolidated financial statements is material. However, should we become aware that an illegal or possibly illegal act or act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate directly to the Board of Health.

It is management's responsibility to detect and prevent illegal action. If such acts are discovered or the Board of Health members become aware of circumstances under which the Health Unit may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Related party transactions

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management, directors and their immediate family members and companies with which these individuals have an economic interest.

Board of Health member responsibilities

The Board of Health's role is to act in an objective, independent capacity as a liaison between the auditor and management to ensure the auditors have a facility to consider and discuss governance and audit issues with parties not directly responsible for operations. The Board of Health's responsibilities include:

- Being available to assist and provide direction in the audit planning process when and where appropriate;
- Meeting with the auditors as necessary and prior to release and approval of the consolidated financial statements to review audit, disclosure and compliance issues;
- Where necessary, reviewing matters raised by the auditor with appropriate levels of management, and reporting back to the auditors their findings;
- Making known to the auditor any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the consolidated financial statements or Independent Auditor's Report;
- Providing guidance and direction to the auditor on any additional work the auditor feels should be undertaken in response to issues raised or concerns expressed;
- Making such enquiries as appropriate into the findings of the auditor with respect to corporate governance, management conduct, cooperation, information flow and systems of internal controls;
- Reviewing the draft consolidated financial statements, including the presentation, disclosures and supporting notes and schedules for accuracy, completeness and appropriateness, and approving same.

Management's responsibilities

Management is responsible for:

- The preparation and fair presentation of the consolidated financial statements;
- Establishing and maintaining an adequate internal control structure and procedures for financial reporting, including the design and maintenance of accounting records, recording transactions, selecting and applying accounting policies, safeguarding of assets and preventing and detecting fraud and error;
- Ensuring completeness of information with regards to financial records and data and providing us with information on non-compliance, illegal acts, related party transactions;
- Ensuring proper recognition, measurement and disclosure with respect to selection of accounting policies, significant assumptions, future plans, related party transactions, any claims and possible claims, contingent gains and losses and subsequent events;
- Providing to us a written confirmation of significant representations.

Management's responsibilities are outlined in detail in our engagement letter.

Baker Tilly KDN LLP

Tax

Our tax services are designed to meet your business tax compliance and consulting needs.

- Tax Advisory
- Indirect Tax
- Transfer Pricing
- Cross Border & International
- SR&ED
- Personal and Corporate Tax Compliance
- Tax Minimizing Strategies
- Corporate Reorganizations
- Tax Dispute Resolution

Advisory

Across our advisory service lines, we get to the essence of value drivers so clients can realize optimal value and achieve their business objectives.

- Organizational Effectiveness & Productivity
- Operational Performance Reviews
- Business Development
- Social Enterprise Development
- Project Management
- Corporate & Organizational Governance
- Human Resources
- Financial and Risk Management
- Government Funding Applications
- Succession Planning
- Marketing and Client Strategy

Assurance

When you're facing a changing global economy, it's important to have someone next to you who will help navigate through the evolving accounting standards and changing regulatory environment.

- Entrepreneurial
- Audit & Accounting
- Private Enterprise
- Public Sector

Transaction

Whether you are a buyer or a seller, knowledge is power and decisive action begins with clarity.

- Mergers & Acquisitions
- Capital Raising
- Transaction Support
- Valuations
- Corporate Finance
- Restructuring & Recovery

IT

Navigating through the maze of information technology needs and business optimization planning is a challenge to most businesses in today's evolving world.

- Security & Data Protection
- Network Assessment
- Infrastructure Recommendations & Implementation
- Backup Solutions

Local insight meets global reach

4 offices | 18 partners | 120 professionals

Now, for tomorrow





Thank you

