

# HALIBURTON KAWARTHA NORTHUMBERLAND PETERBOROUGH (HKNP) HEALTH UNIT

<b>By-Law #4</b>	<b>Appointment of Auditor</b>
Section	Board of Health
Lead	Board of Health
Approval Level	Board of Health
Original Approval	2025-JAN-02
Reviewed/Revised	
Next Review	2027-JAN-02
Reference	<i>Health Protection and Promotion Act, R.S.O. 1990, c. H.7, s. 56 (1)</i>

NOTE: This is a CONTROLLED document for internal use only, and any document appearing in a paper form should ALWAYS be checked against the online version prior to use.

Pursuant to Section 56 (1) (d) of the Ontario *Health Protection and Promotion Act*, RSO 1990, Chapter H7, the Board of Health shall pass a bylaw respecting the appointment of an auditor.

1. In this by-law:

“Act” means the Ontario *Health Protection and Promotion Act*, RSO 1990, Chapter H7;

“Board” means the Board of Health for Haliburton Kawartha Northumberland Peterborough Health Unit;

“Director of Operations” means the business administrator of the Board;

“Medical Officer of Health” means the Medical Officer of Health of the Board as defined under the Act and its regulations;

“meeting” means an official gathering of members of the Board or a Committee to transact business;

“member” means a member of the Board who is appointed by a Council or the Lieutenant Governor-in-Council or a person who is appointed to a committee by the Board;

“Municipal Act” means the Ontario *Municipal Act, 2001*, SO 2001 c25;

“Municipal Affairs Act” means the Ontario *Municipal Affairs Act*, RSO 1990, cM46; and

“Public Inquiries Act” means the Ontario *Public Inquiries Act, 2009*, S.O. 2009, c. 33, Sched. 6.

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2. The Board shall appoint an auditor who shall not be a member of the Board and who shall be duly licensed under the Ontario *Public Accounting Act, 2004*, S.O. 2004, c. 8.
3. In accordance with the *Municipal Act*, Section 296, Subsection (10), since the Board is a local board of more than one municipality, the auditor shall also be the auditor of the municipality which is responsible for the largest share of the operating costs, as its auditor is required to audit the local board.
4. The auditor is entitled to attend any meeting of members of the Board, to receive all notices relating to any such meeting and to be heard at any such meeting that the auditor attends on any part of the business that concerns them as auditor.
5. The auditor shall:
  - (1) meet with the Stewardship Committee of the Board, or the Board as a whole as appropriate, a minimum of twice a year; once to present the planning letter for the audit and the second meeting to present the draft audited financial statements;
  - (2) provide the Board with a letter of independence and a management letter annually;
  - (3) audit the accounts and transactions of the Board;
  - (4) examine financial statements and express an opinion thereon;
  - (5) perform such duties as are prescribed with respect to local boards under the *Municipal Act* and the *Municipal Affairs Act*;
  - (6) perform such other duties as may be prescribed by the Board that do not conflict with the duties as otherwise set out in this By-law or applicable legislation;
  - (7) have a right of access at all reasonable hours to all books, records, documents, accounts and vouchers of the Board;
  - (8) be entitled to require from the Medical Officer of Health and Business Administrator and other members of the Board such information, evidence, oath and explanation that, in the auditor's opinion may be necessary to carry out their prescribed duties, including under section 33 of the *Public Inquiries Act*; and,
  - (9) meet with the Board as requested.

This By-law read a first, second and third and final time and passed this 2<sup>nd</sup> day of January, 2025.

***Original signed by***

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Chair, Board of Health  
Haliburton Kawartha Northumberland  
Peterborough Health Unit

***Original signed by***

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Deputy Medical Officer of Health  
Haliburton Kawartha Northumberland  
Peterborough Health Unit

***Original signed by***

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Deputy Medical Officer of Health  
Haliburton Kawartha Northumberland  
Peterborough Health Unit