Algoma
PUBLIC HEALTH
Santé publique Algoma

April 22, 2026

BOARD OF HEALTH MEETING

SSM Algoma Community Room

294 Willow Avenue

Sault Ste. Marie

www.algomapublichealth.com

TABLE OF CONTENTS

Board of Health Meeting
AGENDA

Wednesday, April 22, 2026 - 5:00 pm

SSM Algoma Community Room | Videoconference

BOARD MEMBERS
Sally Hagman
Julila Hemphill
Donald McConnell - 2nd Vice-Chair
Luc Morrissette
Sonny Spina
Sonia Tassone
Suzanne Trivers - Board Chair
Jody Wildman - 1st Vice-Chair
Natalie Zagordo

APH MEMBERS
Dr. Jennifer Loo - Medical Officer of Health/CEO
Dr. John Tuinema - Associate Medical Officer of Health & Director of Health Protection
Kristy Harper - Director of Health Promotion & Chief Nursing Officer
Rick Webb - Director of Corporate Services
Leslie Dunseath - Manager of Accounting Services
Leo Vecchio - Manager of Communications
Trina Mount - Executive Assistant

GUESTS: Nicole Lindahl, Manager of Oral Health; Adriana Romano, Dental Health Educator; KPMG

1.0 Meeting Called to Order *S. Trivers*

a. Land Acknowledgment
b. Roll Call
c. Declaration of Conflict of Interest

2.0 Adoption of Agenda *S. Trivers*

RESOLUTION

THAT the Board of Health agenda dated April 22, 2026, be approved as presented.

3.0 Delegations / Presentations *N. Lindahl*

a. Healthy Smiles Ontario *A. Romano*

4.0 Adoption of Minutes of Previous Meeting *S. Trivers*

RESOLUTION

THAT the Board of Health meeting minutes dated March 25, 2026, be approved as presented.

5.0 Business Arising from Minutes *Dr. J. Loo*

a. Alcohol Labelling Board Endorsement, April 2026

RESOLUTION

6.0 Reports to the Board *Dr. J. Loo*

a. Medical Officer of Health and Chief Executive Officer Reports

MOH Report - April 2026

- Planet Youth Algoma

RESOLUTION

THAT the report of the Medical Officer of Health and CEO for April 2026, be accepted as presented.

b. Finance and Audit *J. Wildman*

i. Finance and Audit Committee Chair Report

RESOLUTION

THAT the April 8, 2026, report of the Finance and Audit Committee Chair be accepted as presented.

ii. Policy 02-05-090 - Donations & Sponsorship

RESOLUTION Moved: *J. Wildman*

THAT the Board of Health approves, Policy 02-05-090 - Donations & Sponsorship as presented.

iii. Audited Financial Statements

RESOLUTION *KPMG*

THAT the Board of Health accepts the Audited Financial Statements for the period ending December 31, 2025, as presented.

iv. APH Audit Findings Report

RESOLUTION *KPMG*

THAT the Board of Health accepts the Audit Findings Report, as presented.

v. Unaudited Financial Statements ending February 28, 2026. *L. Dunseath*

RESOLUTION

THAT the Board of Health accepts the Unaudited Financial Statements for the period ending February 28, 2026, as presented.

c. Governance *D. McConnell*

Not applicable.

7.0 New Business/General Business *S. Trivers*

Not applicable.

8.0 Correspondence - requiring action *S. Trivers*

Not applicable.

9.0 Correspondence - for information *S. Trivers*

a. Letter from Windsor-Essex County Health Unit, regarding position on Alcohol Labelling, dated March 12, 2026

b. alPHa - Letter of Congratulations - Reappointment of Dr. Kieran Moore as Chief Medical Officer of Health, dated March 27, 2026

c. Letter from Public Health Sudbury & Districts, regarding Healthy Smiles Ontario fee schedule and access to dental care for children and youth, dated March 31, 2026

d. Letter from Public Health Sudbury & Districts, regarding Public Health Sudbury & Districts 2026-2028 Risk Management Plan, dated March 31, 2026

e. Letter from Windsor-Essex County Health Unit, regarding advancing Bill C-63 (Online Harms Act) to Protect Children and Youth, March 31, 2026

f. Letter from Windsor-Essex County Health Unit, regarding Provincial Action to Protect Children and Youth from Online Harms, March 31, 2026

g. alPHa - Letter of Welcome - Dr. Joss Reimer in new role as Canada's new Chief Public Health Officer

10.0 Addendum *S. Trivers*

11.0 In-Camera *S. Trivers*

For discussion of labour relations and employee negotiations, matters about identifiable individuals, adoption of in camera minutes, security of the property of the board, litigation or potential litigation, information supplied in confidence to the Board of Health by the Province / Ministry of Health.

RESOLUTION

THAT the Board of Health go in-camera.

12.0 Open Meeting *S. Trivers*

Resolutions resulting from in-camera meeting.

13.0 Meeting Evaluation *S. Trivers*

14.0 Announcements / Next Committee Meetings: *S. Trivers*

alPHa Workplace Health and Wellness Launch Lunch-and-Learn with GenWell
Friday, **May 1, 2026** @ 12:00 pm
Zoom

alPHa Elections at alPHa BOH Section Meeting
Tuesday, **May 5, 2026** at 2:00 pm
Zoom

Governance Committee Meeting
Tuesday, **May 5, 2026** @ 2:00 pm
SSM Algoma Community Room | Video Conference

Board of Health Meeting
Wednesday, **May 27, 2026**
SSM Algoma Community Room | Video Conference

Finance and Audit Committee Meeting
Wednesday, **June 3, 2026** @ 5:00 pm
SSM Algoma Community Room | Video Conference

alPHa 2026 Annual General Meeting and Conference
June 8-10, 2026
Toronto

15.0 Adjournment *S. Trivers*

RESOLUTION

THAT the Board of Health meeting adjourns.

Healthy Smiles Ontario

Presenters: Nicole Lindahl & Adriana Romano

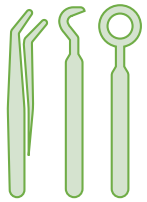
Date: April 22nd, 2026

Algoma PUBLIC HEALTH
Santé publique Algoma

Overview

Public Health: Our Role in Oral Health Services

Children’s Oral Health in Algoma



Healthy Smiles Ontario Program

What’s Next?

Public Health: Our Role in Oral Health Services

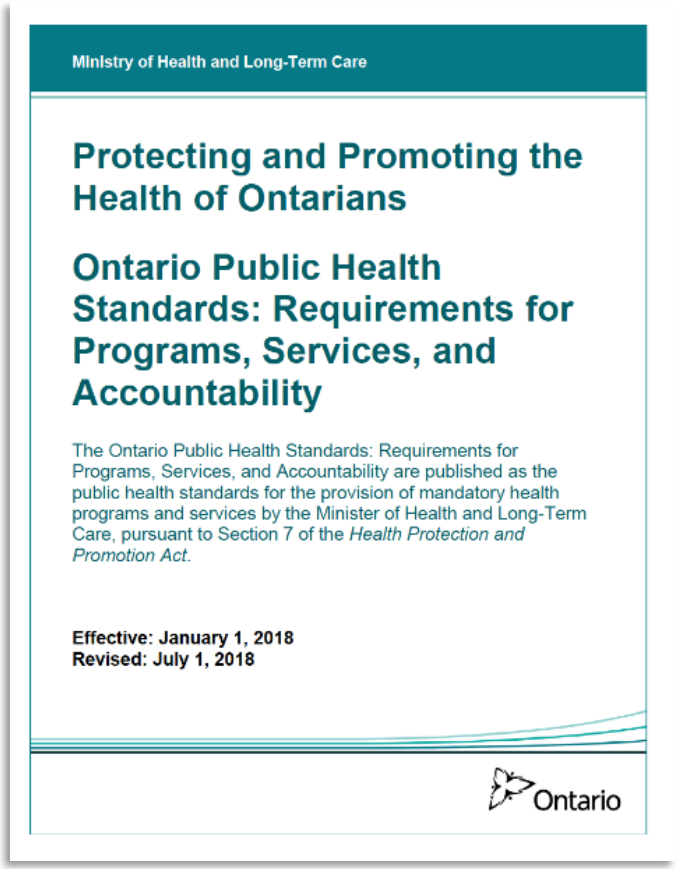
Strategic Directions

Advance the priority public health needs of Algoma's diverse communities.

Improve the impact and effectiveness of Algoma Public Health programs.

Grow and celebrate an organizational culture of learning, innovation, and continuous improvement.

Ontario Public Health Standards



School Health

Goal

To achieve optimal health of school-aged children and youth through partnership and collaboration with school boards and schools.

Chronic Disease Prevention and Well-Being

Goal

To reduce the burden of chronic diseases of public health importance[6] and improve well-being.

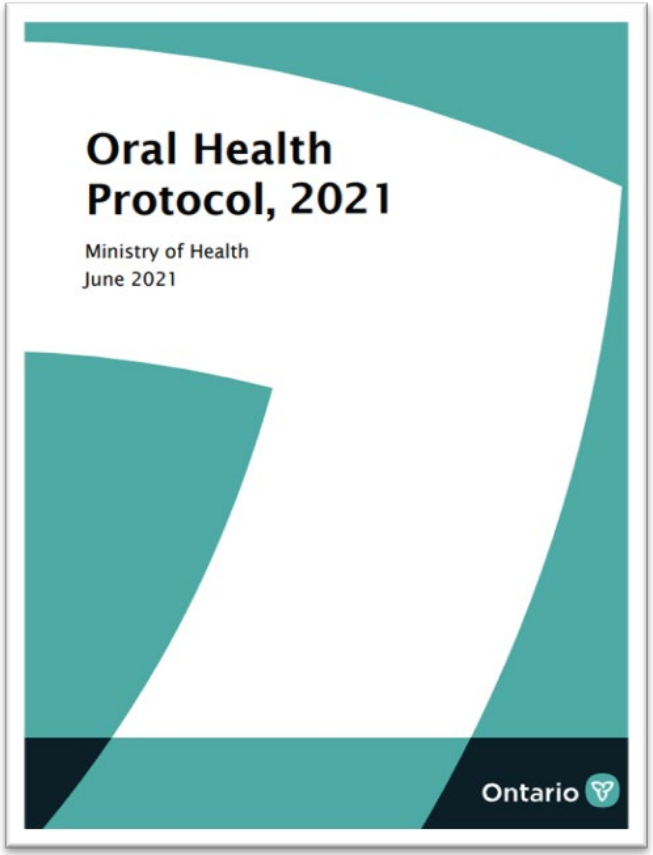
Ministry of Health, Ontario. Ontario Public Health Standards: Requirements for Programs, Services and Accountability. 2021. https://www.health.gov.on.ca/en/pro/programs/publichealth/oph_standards/docs/protocols_guidelines/Ontario_Public_Health_Standards_2021.pdf

Algoma PUBLIC HEALTH Santé publique Algoma

Ontario Public Health Standards

Updated in 2021, the Oral Health Protocol provides direction on how to operationalize OPHS requirements for Healthy Smiles Ontario (HSO), including:

- Clinical assessments for eligibility
- Provision of oral health services for enrolled clients
- Program and oral health navigation

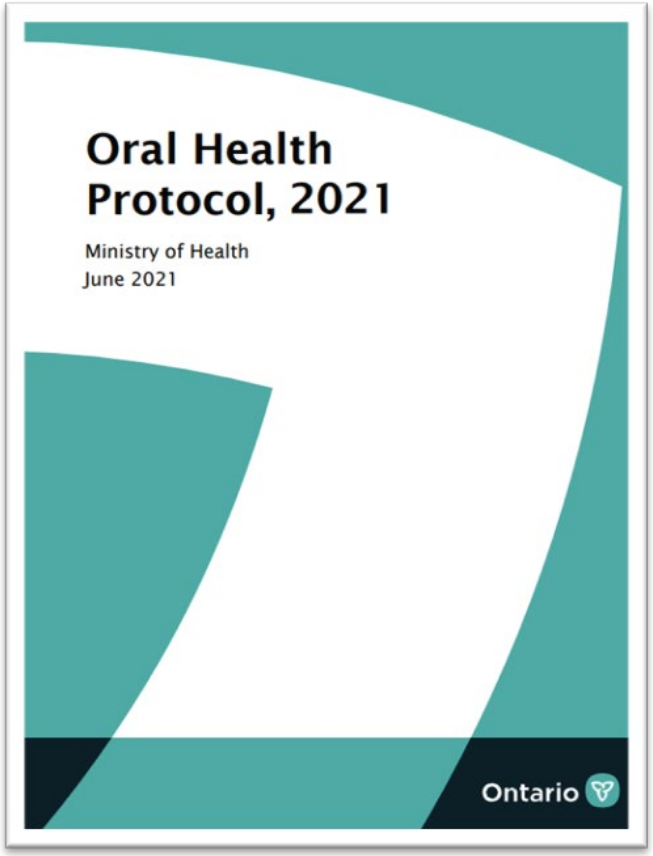


Ministry of Health, Ontario. Ontario Public Health Standards: Requirements for Programs, Services and Accountability. 2021. https://www.health.gov.on.ca/en/pro/programs/publichealth/oph_standards/docs/protocols_guidelines/Ontario_Public_Health_Standards_2021.pdf

Algoma PUBLIC HEALTH Santé publique Algoma

Oral Health's Impact on Overall Health

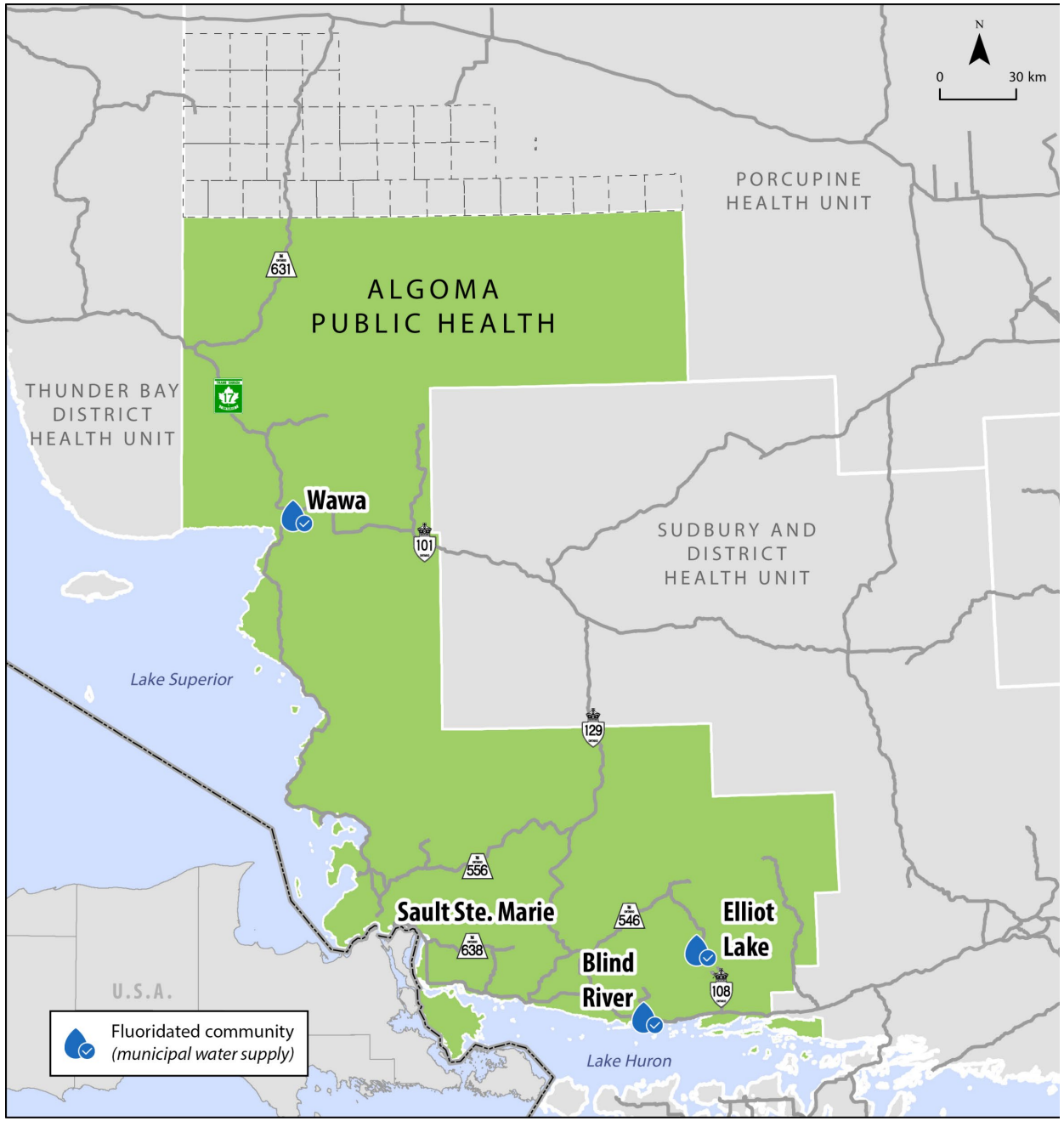
- Preventable tooth decay affects over half of Canadian children and disproportionately impacts children facing social and economic barriers
- Poor oral health affects eating, sleep, learning, school attendance, self-esteem, quality of life, and is associated with chronic diseases.



1. Ontario Agency for Health Protection and Promotion (Public Health Ontario), Oei T. Evidence brief: Dental caries prevention in school-aged children. Toronto, ON: Queen's Printer for Ontario; 2015.
2. Zwicker J, Dudley C, Emery J. It's not just about baby teeth: preventing early childhood caries. School Public Policy Publications. 2016;9.
3. Government of Canada. Effects of oral health on overall health [Internet]. Ottawa, ON: Her Majesty the Queen in Right of Canada; 2008 [cited 2018 Jan 18]. Available from: https://www.canada.ca/en/publichealth/services/publications/diseases-conditions/report-sexually-transmittedinfections-canada-2013-14.html

Algoma PUBLIC HEALTH
Santé publique Algoma

Children's Oral Health in Algoma



Factors Contributing to Oral Health in Algoma

Snapshot of Oral Health in Algoma

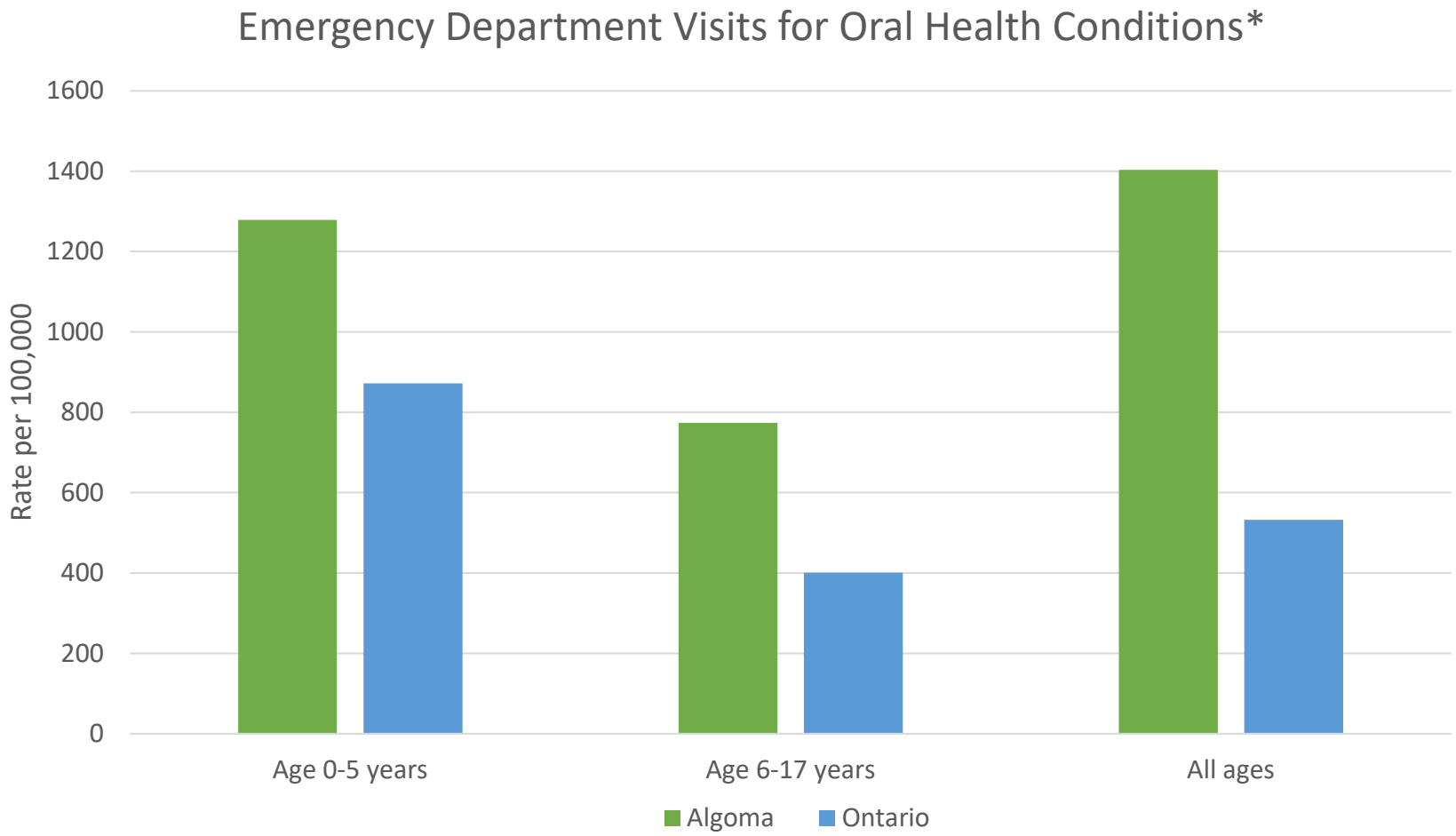
Children entering school 2024/2025:

- 74% of children screened were caries-free*
- Of the 26% who were not caries-free:
    - 5% of children screened required urgent or essential care
    - 11% of children screened required non-urgent dental care

** The percentage of JK/SK students in Algoma who received dental screening during the 2024-2025 school year and presented with no history or current cavities.*

Data obtained from Oral Health Information Support System (OHISS) April 2026.

Snapshot of Oral Health in Algoma



**Includes ED visits for diseases of the oral cavity and traumatic oral conditions, such as disorders of tooth development and eruption, dental caries, diseases of the teeth and gums, and traumatic injury to the teeth.*

Public Health Ontario. Snapshots: emergency department visits for oral health conditions [Internet]. Toronto, ON: King's Printer for Ontario. Available from: https://www.publichealthontario.ca/en/data-and-analysis/health-behaviours/oral-health-ed

Healthy Smiles Ontario Program

Healthy Smiles Ontario

- Healthy Smiles Ontario (HSO) is a provincial, government-funded dental program that provides free preventive, routine and emergency dental services for children and youth 17 years old and under who qualify.
- HSO is administered by Accerta on behalf of the Ontario Ministry of Health, with prevention and treatment services provided by participating oral-health professionals across Ontario.

Office of the Chief Medical Officer of Health. Healthy Smiles Ontario Operational Guide for Dental Providers. 2024. https://www.ontario.ca/files/2024-09/moh-dental-healthy-smiles-operational-guide-for-dental-providers-en-2024-09-04.pdf

Algoma PUBLIC HEALTH
Santé publique Algoma

HSO Eligibility & Enrolment

Preventive Services Only Stream	Core Services Stream	Emergency and Essential Services Stream
• 17 years of age or younger • Ontario residency • Clinical need • Financial need	• 17 years of age or younger • Ontario residency • 90% Ontario Child Benefit income level	• 17 years of age or younger • Ontario residency • Clinical need • Financial attestation

Office of the Chief Medical Officer of Health. Healthy Smiles Ontario Operational Guide for Dental Providers. 2024. https://www.ontario.ca/files/2024-09/moh-dental-healthy-smiles-operational-guide-for-dental-providers-en-2024-09-04.pdf

School Oral Screening

- Assist with identification of children in need of dental care district wide, support families with HSO enrolment, facilitate referrals and oral health navigation.
- In 2024/2025 school year:
  - 53 schools and 37 childcare centre sites attended for oral screening
  - 5,377 students received oral screening

Algoma PUBLIC HEALTH
Santé publique Algoma

Preventive Clinics

- APH's oral health clinic space includes two fully equipped dental suites, a panoramic x-ray room, and reprocessing utility rooms.
- Children and youth from across Algoma access services at the SSM in-house clinic, and district preventive services.
- Oral health team supports HSO client navigation to find community dental providers across Algoma for preventive services.

Algoma PUBLIC HEALTH
Santé publique Algoma

Treatment Clinics

- In September 2025, APH resumed providing in-house HSO treatment services at the SSM office location.
- Providing in-house treatment services for qualified children reduces barriers to access and enables timely care to prevent the need for more complex treatment (e.g., surgical intervention).
- Families and individuals across Algoma attend the oral health clinic if eligible for one of the programs APH offers, and clients from Central, East, and North Algoma are regularly seen in-house.
- Oral health team supports HSO client navigation to find community dental providers across Algoma for treatment services.

Our family is so grateful for this program being accessible. The staff have been so very kind and helpful. ... Miigwech for being so gentle and caring with my babies.

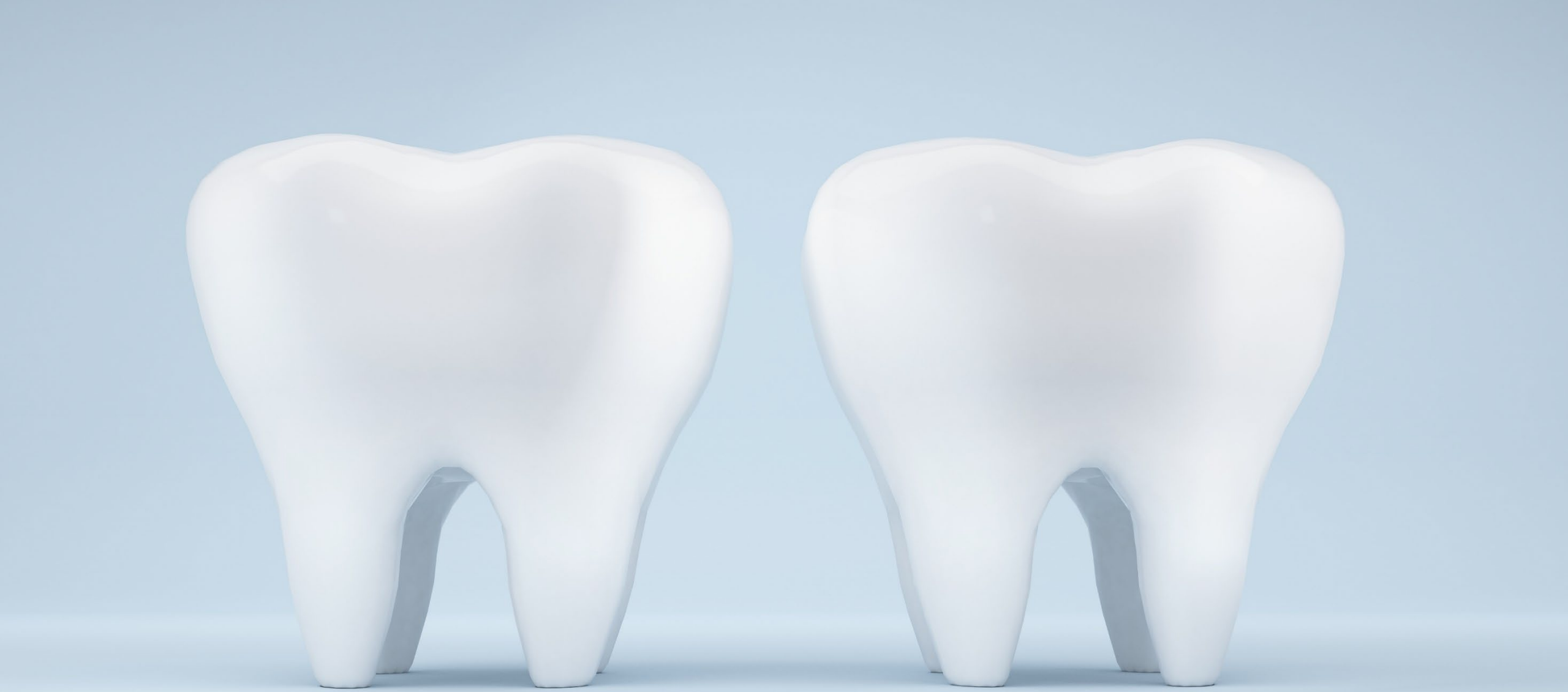
Kind and friendly staff, good communication, and good at making kids feel comfortable.

Treatment Program Reach

From September 2025 – December 2025, the following services were provided:

Fillings completed	**56**
Extractions completed	**10**
SDF* applications	**18**
Sealants completed	**57**
Children completed treatment	**41**
Total number of appointments	**110**

*Silver diamine fluoride (SDF) is a liquid dental treatment that helps stop tooth decay, reduce sensitivity, and prevent cavities from getting worse by killing bacteria and strengthening the tooth surface, without the need for drilling.



Next Steps

Next Steps

Strengthen Prevention	Support Navigation & Access	Leverage Data for Planning
• Prevention and early identification of childhood caries	• Increase access and support navigation to timely oral health care.	• Use surveillance and program data to inform service planning

Algoma PUBLIC HEALTH
Santé publique Algoma

Questions?

Chi-Miigwech. Merci. Thank You.

PUBLIC HEALTH

Algoma PUBLIC HEALTH
Santé publique Algoma

BOARD OF HEALTH

MOTION: 2026-	**IN SUPPORT OF ALCOHOL LABELLING POLICY (BILL S-202)**
DATE:	April 22, 2026
MOTION MOVED BY:	
SECONDED BY:	

BACKGROUND

On January 28, 2026, the Board of Health voted to endorse the alcohol labelling policy position from the Middlesex-London Health Unit (MLHU). Information from the MLHU policy position, additional local information, and a proposed motion are presented below.

Alcohol is a leading risk factor for disease and injury, responsible for over 17,000 deaths and nearly 120,000 hospitalizations every year in Canada.[1] Alcohol contributes to over 200 health conditions, including cancers, liver disease, cardiovascular conditions, mental health concerns, and fetal alcohol spectrum disorder.[2,3] In addition to these significant health harms, the economic and social implications of alcohol are substantial, costing Canadians $19.7 billion/year[1] which is more than the societal costs of tobacco and opioids combined. A public health approach to preventing harms from alcohol is anchored in social justice, human rights, equity, and the application of evidence-informed policy and practice.[4]

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

RATIONALE

Alcohol labelling supports informed choice by consumers

In Canada, other legalized substances like commercial tobacco products and non-medical cannabis are required to display standardized labels that include health warnings and product information to inform consumers about associated health risks and have standardized packaging designed to reduce product promotion and appeal.[5,6]

Evidence indicates that alcohol warning labels impact individuals' knowledge, awareness, behavioural intentions, and perceptual judgements.[2,7-10] Labels can reach all consumers regardless of education, income, or whether living in large urban centres or remote rural communities,[11] and exposure to labels is highest among those consuming the highest volume of alcohol as messaging is at point of pour.

Canadians are unaware of health harms from alcohol

Alcohol is a known carcinogen and has been classified by the International Agency for Research on Cancer[12] as a Group 1 carcinogen for over 35 years causing at least 7 kinds of cancers and was linked to nearly 7,000 new cancer cases in Canada in 2020.[13] Unfortunately, most Canadians are unaware of alcohol's relationship to cancer, especially at low levels of consumption.

The Government of Canada's 2023 Public Awareness of Alcohol-related Harms Survey confirmed that less than one-third of Canadians believe that alcohol increases the risk for breast, throat, or mouth cancers. Additionally, only one-third of Canadians were familiar with the concept of a "standard drink" and just over half of respondents were aware of Canada's Guidance on Alcohol and Health, despite widespread promotion.[14]

Alcohol labelling and youth prevention

Between 2015 and 2020, expansion of alcohol sales to approximately 450 grocery stores licensed to sell beer, wine, and cider led to increased alcohol product promotion and exposure to children and youth.[15] With the increased visibility of alcohol products in stores accessible to children and youth, alcohol labelling has the potential to reach them with messages that will counter industry-based advertising. The health warnings are visible to all consumers, including children and youth, on store shelves in their local convenience or grocery store. The labels also provide an opportunity for meaningful conversations between parents and their children regarding the health harms associated with alcohol.

LOCAL CONTEXT

The Board of Health for the District of Algoma Health Unit has a history of supporting public health policy measures intended to mitigate the health harms associated with alcohol, including the need for alcohol labelling. In April 2023, the Board of Health carried a motion to express support for Bill S-254 An Act to amend the Food and Drugs Act (warning labels on alcoholic beverages) and call on the federal government of Canada to implement alcohol warning labels that:

1. Indicate the volume that constitutes a standard drink; and
2. Detail the number of standard drinks in the beverage container; and
3. Display health messages regarding the relationship between the number of standard drinks consumed and health outcomes, including the risk of cancer.

Furthermore, alcohol-related harms in Algoma exceed guidelines and provincial averages:[16]

- More than half of the adults in Algoma (53.5%) aged 19 and older exceed drinking guidelines
- The prevalence of heavy drinkers in Algoma is 21.2%, which is higher compared to the provincial prevalence of 16%

The Provincial/Territorial Chief Medical Officers of Health have endorsed a position statement on alcohol warning labels, strongly encouraging the federal government to mandate health label requirements on alcohol containers for sale in Canada.

It is the position of the Board of Health for the District of Algoma Health Unit that all alcohol manufactured or sold in Canada should have mandatory, regulated labels including health warnings, Canada's Guidance on Alcohol and Health, and standard drink size information.

PROPOSED MOTION

WHEREAS, more than half of the adults in Algoma (53.5%) aged 19 and older exceed drinking guidelines, and the prevalence of heavy drinking is 21.2%, compared to provincial prevalence of 16%;[16] AND

WHEREAS, alcohol is classified as a Group 1 carcinogen with a causal link to cancer;[12,13] AND

WHEREAS, many Canadians are unaware of:

- Alcohol's relationship to cancer risk, especially at low levels of consumption,
- What a standard drink of alcohol contains, and
- Guidance to reduce their alcohol risk;[14] AND

WHEREAS, alcohol is a legal product with associated health harms;[2,3] AND

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

WHEREAS, labels are an effective tool to help consumers understand product risk.[1,9]

THEREFORE BE IT RESOLVED THAT the Board of Health for the District of Algoma Health Unit endorse MLHU's report and associated content (included in this summary report), recommending alcohol labelling for all alcohol manufactured or sold in Canada with:

1. Health Warnings: prominent, rotating warnings on all alcohol containers.

2. Canada's Guidance on Alcohol and Health: providing guidance for preventing or reducing consumption-related health risks.

3. Standard Drink Size: static standard drink information per container and per serving.

FURTHER THAT, the Board of Health for the District of Algoma Health Unit forward this summary report and resolution to the Standing Senate Committee on Social Affairs, Science, and Technology, in support of Bill S-202.

References:

1. Canadian Institute for Substance Use Research (CISUR) and the Canadian Centre on Substance Use and Addiction (CCSA). (2023). Canadian substance use costs and harms 2007–2020. Canadian Substance Use Costs and Harms 2007–2020
2. Babor, T., Casswell, S., Graham, K., Huckle, T., Livingston, M., Österberg, E., Rehm, J., Room, R., Rossow, I., & Sornpaisarn, B. (2023). Alcohol: No ordinary commodity: Research and public policy (Third edition). Oxford University Press. pnsd.sanidad.gob.es/profesionales/publicaciones/catalogo/bibliotecaDigital/publicaciones/pdf/2023/Babor_TF_Alcohol_No_Ordinary_Commodity_2023.pdf
3. Paradis, C., Butt, P., Shield, K., Poole, N., Wells, S., Naimi, T., Sherk, A., & the Low-Risk Alcohol Drinking Guidelines Scientific Expert Panels. (2023). Canada's Guidance on Alcohol and Health: Final Report. Canadian Centre on Substance Use and Addiction. Canada's Guidance on Alcohol and Health: Final Report
4. Canadian Public Health Association (CPHA). (2017, March). Public Health: A Conceptual Framework. phcf_e.pdf
5. Government of Canada. (2023, July 26). Tobacco Product Labelling. Tobacco Product Labelling - Canada.ca
6. Government of Canada. (2025, July 15). Packaging and labelling guide for cannabis products. Packaging and labelling guide for cannabis products - Canada.ca
7. Canadian Alcohol Policy Evaluation (CAPE) 3.0 Project Team. (2022, June). Evidence-based recommendations for labelling of alcohol products in Canada. cape-evidenced-based-recommendations-for-labelling-of-alcohol-products-in-canada.pdf
8. Correia, D., Kokole, D., Rehm, J., Tran, A., Ferreira-Borges, C., Galea, G., Likki, T., Olsen, A., & Neufeld, M. (2024). Effect of alcohol health warning labels on knowledge related to the ill effects of alcohol on cancer risk and their public perceptions in 14 European countries: an online survey experiment. The Lancet Public Health. 9(7), e470-e480.

9. Hobin E., Weerasinghe A., Vallance K., Hammond D., McGavock J., Greenfield TK., Schoueri-Mychasiw N., Paradis C., & Stockwell T. (2020). Testing Alcohol Labels as a Tool to Communicate Cancer Risk to Drinkers: A Real-World Quasi-Experimental Study. Journal of Studies on Alcohol and Drugs. 81(2): 249-261. https://pmc.ncbi.nlm.nih.gov/articles/PMC7201213
10. World Health Organization (WHO). (2022). Health warning labels on alcoholic beverages: opportunities for informed and healthier choices (Snapshot series on alcohol control policies and practice. Brief 4, 8 November 2021). content
11. Hammond, D. (2011). Health warning messages on tobacco products: A review. Tobacco Control. 20(5): 327-37. Health warning messages on tobacco products: a review | Tobacco Control
12. International Agency for Research on Cancer (IARC). (1988). Monographs on the Evaluation of Carcinogenic Risks to Humans - Alcohol Drinking (44). IARC Publications Website - Alcohol Drinking
13. Rumgay, H., Shield, K., Charvat, H., Ferrari, P., Sornpaisarn, B., Obot, I., Islami, F., Lemmens, V., Rehm, J., & Soerjomataram, I. (2021). Global burden of cancer in 2020 attributable to alcohol consumption: a population-based study. The Lancet Oncology, 22(8),1071-1080. Global burden of cancer in 2020 attributable to alcohol consumption: a population-based study - The Lancet Oncology
14. Government of Canada. (2024, January 19). Public awareness of alcohol-related harms survey 2023 [Web Summary]. Health Infobase. Public Awareness of Alcohol-related Harms Survey 2023
15. Friesen, E., Staykov, E., & Myran, D. (2022). Understanding the association between neighbourhood socioeconomic status and grocery store alcohol sales following market liberalization in Ontario, Canada. Canadian Journal of Public Health. 114, 254-263. Understanding the association between neighbourhood socioeconomic status and grocery store alcohol sales following market liberalization in Ontario, Canada - PMC
16. Algoma Public Health. Algoma's Community Health Profile [Internet]. Sault Ste. Marie, Ontario: Algoma Public Health; 2024. Available from: www.algomapublichealth.com/CHP

Suzanne Trivers

Board of Health Chair: _____ Carried ☐ Defeated ☐

RECORDED VOTE:			
Sally Hagaman	:	In Favour ☐	Opposed ☐
Julila Hemphill	:	In Favour ☐	Opposed ☐
Donald McConnell	:	In Favour ☐	Opposed ☐
Luc Morrissette	:	In Favour ☐	Opposed ☐
Sonny Spina	:	In Favour ☒	Opposed ☐
Sonia Tassone	:	In Favour ☐	Opposed ☐
Suzanne Trivers	:	In Favour ☐	Opposed ☐
Jody Wildman	:	In Favour ☐	Opposed ☐
Natalie Zagordo	:	In Favour ☐	Opposed ☐

Algoma
PUBLIC HEALTH
Santé publique Algoma

April 22, 2026

Report of the

Medical Officer of Health / CEO

Prepared by:
Dr. Jennifer Loo and the
Leadership Team

Presented to:
Algoma Public Health Board of Health

TABLE OF CONTENTS	
APH At-a-Glance	Page 3
Program Highlight – Community Wellness: Planet Youth Algoma	Page 4-7

APH AT-A-GLANCE

Just as April marks the progression of spring and renewal, the highlights from this month's report to the Board of Health (BOH) also celebrate new initiatives and innovative pathways forward at Algoma Public Health (APH).

On the facilities front, as of this month, APH has entered into a five-year lease agreement with Health Sciences North (HSN), Trauma Services and the Centre for Pre-Hospital Care, for approximately 1,000 square feet of space on the third floor of the Sault Ste. Marie office. The leased space includes the Goulais Room and the adjacent HR meeting room. HSN will use the space to support ongoing paramedic training activities. Two full-time HSN staff are expected to be on site regularly, with additional paramedics attending periodic training sessions. HSN staff will have access to shared third-floor amenities, including the staff lounge and fitness facility. This partnership supports regional paramedic education and training and represents a positive opportunity to strengthen collaboration in pre-hospital care across the region.

As a major highlight this month, Algoma Public Health, in collaboration with the Sault Ste. Marie and Algoma Child and Family Network and community partners, released early findings from **Nurturing Algoma**, a districtwide initiative focused on supporting families with children aged 0–6. Over the past two years, expanded developmental screening has taken place at **46 community sites across Algoma**, with **more than 500 children screened to date** using a trusted, evidence-based tool. The early findings indicate that **almost one in four children in Algoma are at risk in at least one developmental domain**. When examined across areas of development, the highest proportions of children at risk are in **social emotional development (13.6%)** and **communication (12.4%)**. These foundational areas play a critical role in how children form relationships, regulate emotions, express needs, and engage in learning—skills that impact mental health and wellbeing across the lifespan. On **April 15 at the Nurturing Algoma Symposium**, **more than 170 participants** from across Algoma gathered to take a first look at the data and reflect on its implications. Attendees represented a broad range of sectors, including **childcare, children's mental health services, early years programs, healthcare, education, Indigenous service organizations, public health, and social services**. The symposium created space to share insights, explore different perspectives, and consider how the data can inform coordinated action to better support children and families. Together, the data and community dialogue will help guide local planning, strengthen early years programming, and support advocacy for sustained investment in children and families as a foundational approach to improving long-term community health outcomes.

Also on the upstream front, and as detailed in the Program Highlight of this report, considerable momentum is building for the Planet Youth Algoma initiative. Coalition building and broad engagement with partners across Algoma continues to be underway to secure commitments of funding and implementation support for the five-year Planet Youth Guidance Program. The report highlights the need and value of the initiative and our progress to date, in anticipation of returning to the BOH prior to summer of 2026 to seek a commitment to support the five-year contract.

Lastly, APH's strategic planning steering committee has worked steadily this past month to integrate internal and external input into key priorities and strategic goals and actions of a refreshed strategic plan. Initial review of a draft strategy is under way, and this work is on track for presentation to the BOH for review and approval at the next meeting.

PROGRAM HIGHLIGHT – Community Wellness: Planet Youth Algoma

Topic: Planet Youth & The Icelandic Prevention Model

From: Hilary Gordon, Program Manager, School Health & Community Wellness
Written by: Stephanie Morin, Public Health Nurse, and Temeara Barrett, Health Promotion Specialist

Ontario Public Health Standard Requirements[1] addressed in this report:

- **Substance Use & Injury Prevention**
  Requirement 2. The Board of Health shall develop and implement a program of public health interventions using a comprehensive health promotion approach that addresses risk and protective factors to reduce the burden of preventable injuries and substance use in the health unit population.

2021-2025 Strategic Priorities[2] addressed in this report:
[X] Advance the priority public health needs of Algoma's diverse communities.
[X] Improve the impact and effectiveness of Algoma Public Health programs.
[ ] Grow and celebrate an organizational culture of learning, innovation, and continuous improvement.

Key Messages

- Algoma has a disproportionately high burden of substance-use related harms, compared to Ontario[4].
- Algoma Public Health's recent report *Toxic Drugs in Algoma: Community Assessment and Next Steps* identified that the average age of onset of substance use was 14 years old[4].
- Upstream prevention initiatives are needed to create environments where youth are less likely to engage in substance use.
- Planet Youth® is based on the Icelandic Prevention Model (IPM), an evidence-based approach that successfully reduced youth substance use in Iceland and has since been adapted in hundreds of communities worldwide, including 18 in Canada and 5 in Northern Ontario.
- Extensive partner engagement is underway to advance the implementation of Planet Youth in Algoma.

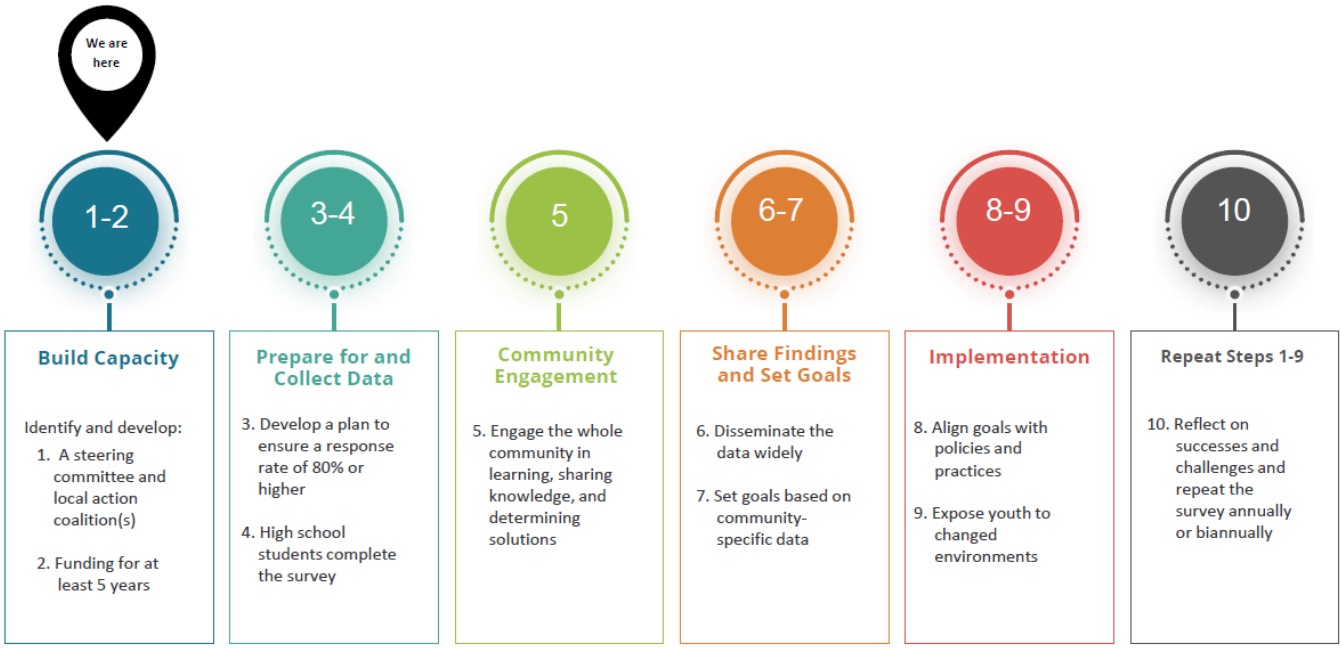
Mental Health and Substance Use in Algoma: A Burden on Youth, Adult, and Community Wellbeing
Youth mental health and substance use pose ongoing and significant challenges to population health in Algoma with 19.2% of youth aged 12-to-17 perceiving their state of mental health as fair or poor, compared to 13.1% in Ontario. 1 in 4 Algoma youth in this age group reported feeling anxious, nervous, or worried almost daily, and the same proportion reported daily feelings of sadness and/or hopelessness that led them to discontinue usual activities in the past year [3]. Pre-pandemic data indicates that youth substance use has been prevalent in the Algoma region with 1 in 5 (24.9%) aged 12-to-18 reporting alcohol use in 2017-2018 and 36.9% of youth aged 15-to-19 reporting cannabis use in 2019-2020 [3]. Recent local data is not available to provide insight into current patterns of youth substance use, as well as risk and protective factors for substance use at the local Algoma level. Meanwhile, like other Northern Ontario settings, Algoma continues to experience disproportionately high rates of opioid-related deaths and health harms, as well as alcohol and tobacco-related health harms, as reported in Algoma Public Health's *Toxic Drugs in Algoma: Community Health Assessment and Next Steps* report. Through interviews with people with lived and living experience (PWLLE) of substance use, the average age of starting substance use was found to be 14 years old in Algoma. The most common reasons for starting substance use were Adverse Childhood Experiences (ACEs), grief or loss, peer pressure, relationship problems, coping with mental health issues, and self-treating pain [4]. Notably, 40% of the PWLLE interviewed identified ACEs as a reason for starting to use substances [3]. Exposure to ACEs can disrupt healthy brain development and increase the likelihood of unhealthy coping behaviours, like substance use. Building resilience early in life, on the other hand, can have protective effects and help prevent substance use.

The Icelandic Prevention Model (IPM)

The IPM is an evidence-based approach that focuses on reducing or delaying the onset of youth alcohol and drug use by fostering resiliency and enhancing overall wellbeing. The IPM mobilizes communities to identify and respond to risk and protective factors within 4 key domains: family, school, peer, and leisure time environments[5]. The IPM is guided by five core principles that together focus on sustainability and improving youth well-being, by reshaping the environments in which children and youth grow up in. First, it emphasizes primary prevention, aiming to prevent substance use before it begins rather than reacting after problems emerge. Second, the model focuses on the social and environmental context, recognizing that family life, peer groups, schools, and leisure opportunities strongly shape youth behaviour more than individual choice alone. Third, it relies on community action and shared responsibility, engaging parents, schools, local authorities, researchers, and youth organizations as active partners in prevention. Fourth, the model is evidence-based and data-driven, using local survey data to understand youth behaviours and risk factors, and to guide tailored community responses. Finally, it is built on long-term commitment, acknowledging that meaningful cultural and behavioural change requires sustained investment, consistency, and patience over many years rather than short-term programs and campaigns.

Planet Youth Guidance Program

The Planet Youth Guidance Program© (PYGP) brings the IPM principles into action. Communities that purchase and sign a contract with Planet Youth receive ongoing tailored support through a structured 10 step process outlined below.



A key part of the program is a biannual survey of high school students, giving youth the opportunity to provide input on the factors influencing their wellbeing, helping to identify local risk and protective factors. Members of the steering committee and local community action teams use this data to guide community-level interventions to create social and environmental conditions that help prevent youth substance use over time[6].

The cost of Algoma signing onto Planet Youth® for district-wide implementation is $600,000 over five years. This fee includes access to an evidence-based model, use of the Planet Youth Survey (adaptable to local context), data analysis and summary reports within 6-8 weeks that are tailored to each participating high school community, and workshops to support coalition building, data collection and sharing, action planning,

and evaluation.

Community Engagement & Impact
Planet Youth® is a community-led initiative that fosters stronger connections between organizations and programs, helping to break down silos, strengthen existing resources, identify service gaps, and prevent duplication of efforts. This allows for more coordinated and effective community responses[7].

Multiple sectors, including municipalities, health and social service organizations, schools, youth groups, and parents/caregivers will work collaboratively to identify goals based on local data and develop population-level interventions targeted at school, family, peer, and leisure environments[8]. Since interventions are intended to be implemented at the community level to positively change the social environment, it is expected that a broader demographic of youth (beyond those surveyed) and their families will ultimately benefit.

By centering the voices of a cross section of youth from various backgrounds and socio-economic statuses, Planet Youth Algoma seeks to address inequities and co-develop local interventions that are inclusive and culturally safe; ultimately strengthening resilience, social connection, and community belonging. It aims to create environments where all young people, regardless of background or circumstance, can thrive and feel valued and safe.

Planet Youth Algoma: Where We Are
Extensive partner engagement is underway to advance the implementation of Planet Youth in Algoma. This engagement reflects the strong community-wide support, encompassing core implementation partners and a diverse coalition of community organizations that have demonstrated their commitment through written letters of support. Currently, all four boards of education within the Algoma district have expressed their inclusion in Planet Youth Algoma with representation from schools in Sault Ste. Maire, Wawa, Central Algoma, Blind River, and Elliot Lake. Through building internal and external momentum in the community to support the introduction of Planet Youth, our community is well positioned for the successful high impact implementation of this upstream prevention model.

Next Steps:
- Secure sustainable funding to support purchase and long-term implementation of the PYGP. In addition to APH being a funded partner of The United Way, further funding applications and community engagement work are in progress to secure the necessary funding commitments to sign the Planet Youth® contract.
- Continue to build the Algoma coalition and develop a central steering committee/leadership circle and community action teams to structure district-wide implementation of Planet Youth Algoma
- Develop and provide updates, resources, and presentations to enhance community partner engagement.
- Promote the Planet Youth Algoma website (www.algomayouth.ca) as the location for Planet Youth information, resources and updates.
- Provide ongoing updates to the APH BOH with the aim of seeking BOH approval before summer 2026 to commit to the 5-year Planet Youth contract.
- After signing onto the PYGP, progress through steps 3-10.

Algoma Public Health is excited to work with partners to advance improved population health outcomes and long-term system sustainability of the Planet Youth initiative. Investment in upstream prevention reduces substance use, strengthens mental well-being, and lowers future demand on healthcare and justice systems, positioning the community for sustained health, social and economic wellbeing.

References

1. Ontario Public Health Standards: Requirements for Programs, Services and Accountability. Ontario Ministry of Health; 2021.
2. Algoma Public Health. Algoma Public Health Strategic Plan. 2026.
3. Algoma Public Health. Algoma's Community Health Profile. 2024 September 18.
4. Algoma Public Health. Toxic Drugs in Algoma: Community Assessment and Next Steps. Sault Ste. Marie, Ontario; 2024.
5. Kristjansson AL, Mann MJ, Sigfusson J, Thorisdottir IE, Allegrante JP, Sigfusdottir ID. Development and Guiding Principles of the Icelandic Model for Preventing Adolescent Substance Use. Health Promot Pract. 2020;21(1):62–9.
6. Public Health Agency of Canada. An evaluation guide to support community-based interventions to prevent substance-related harms in youth. Ottawa, Ontario; 2022.
7. Sigfusdottir ID, Soriano HE, Mann MJ, Kristjansson AL. Prevention Is Possible: A Brief History of the Origin and Dissemination of the Icelandic Prevention Model. Health Promot Pract. 2020;21(1):58–61.
8. Planet Youth. Planet Youth Community Implementation Guide, Short Version. 2025.

Finance and Audit Committee Chair Report
April 8, 2026

Attendees:
Sally Hagman
Luc Morrissette
Suzanne Trivers
Jody Wildman – Chair

Regrets:
n/a

APH Members:
Dr. Jennifer Loo – Medical Officer of Health & CEO
Dr. John Tuinema – Associate Medical Officer of Health
Rich Webb – Director of Corporate Services
Leslie Dunseath – Manager of Accounting Services
Trina Mount – Executive Assistant
Ashley Saini – Executive Assistant

Guests:
None

Minutes

- The Minutes of the Finance and Audit Committee meeting of February 11, 2026, were approved.

Report and Recommendations to the Board of Health

- The Committee reviewed APH's Unaudited Financial Statements for the period ending February 28, 2026, and recommends Board of Health approval.

New Business / General Business

Terms of Reference for the Finance and Audit Committee:

- The Finance and Audit Committee reviewed and accepted the Terms of Reference for the committee as presented.

Algoma Board of Health Reserve Fund Policy Review:

- The Finance and Audit Committee reviewed Policy 02-05-065 with the discussion focusing on the rationale for capping reserve levels. The Committee asked that staff undertake further investigations into common practices and rationale for setting a cap and report back.

Donations & Sponsorship Policy Review:

- The Finance and Audit Committee reviewed Policy 02-05-090 with the discussion focusing on the threshold for Board approvals, reporting on sponsorship to the Board and the detail of that reporting.
- The Finance and Audit Committee recommends the Board of Health approve the Donations & Sponsorship Policy (02-05-090) as amended.

In Camera

- The Committee went into Closed session for adoption of in-camera meeting minutes and to review the APH insurance renewal package.

Resolution(s) Arising from In Camera Discussions:

- n/a

Next Meeting

The Finance and Audit Committee is next scheduled to meet on June 3, 2026.

Submitted for Board of Health consideration by:
Jody Wildman, Chair, Finance and Audit Committee.

Donations & Sponsorship Policy

REFERENCE #: 02-05-090 **DATE:** Original: date TBD

APPROVED BY: Board of Health

SECTION: Policies

1. PURPOSE

This policy establishes the principles governing the acceptance, management, and acknowledgment of donations and/or sponsorships made to Algoma Public Health (APH), which holds registered charitable organization status under the *Income Tax Act*. Its purpose is to ensure that all donations or sponsorships support the agency's mission, uphold public trust, and comply with ethical, legal, and financial standards while increasing the opportunities for revenue generation, expense reduction, and public awareness of the health unit.

2. BACKGROUND

Donation is a voluntary gift of money or property. The gift is philanthropic in nature and is eligible for tax receipt under the *Income Tax Act*, the acknowledgement is nominal in nature and there is not an expectation of a business benefit. Contribution of services or money for which the business receives an advantage, such as promotion or advertising in return, is a business expense and not a donation qualifying as a gift for purposes of a receipt for charitable purposes (*Income Tax Act*). Examples of donations to APH may include but are not limited to monetary contributions, medical supplies and equipment, professional services, and public health education materials.

Sponsorship means a mutually agreed-to arrangement between APH and an external company, organization, enterprise, association or individual, evidenced in writing, whereby the sponsor contributes money, goods or services directly or indirectly in exchange for a benefit. Forms of sponsorship include but are not limited to:

- Cash–A sponsorship received in the form of money.
- In-kind–Goods or services of value to APH are received rather than cash.

3. SCOPE

This policy applies to all health unit employees, volunteers, students, and representatives involved in soliciting, receiving, reviewing, or managing donations and/or sponsorships on behalf of APH. This policy applies to all (solicited or unsolicited) donations and sponsorship arrangements between APH and businesses, organizations, and individuals that contribute either financially or in-kind to APH programs, services, or facilities, either anonymously or in return for recognition, public acknowledgement, or other promotional considerations. In-kind contributions include, but are not limited to, products and services in lieu of monetary contributions.

This policy does not apply to:

- Government contribution agreements, grants, and contracts.
- Partnerships which are understood to be business arrangements in which the parties agree to share both the benefits and the liabilities of an activity.

4. POLICY

Donations and sponsorships to APH shall adhere to the following guiding principles and requirements, and be compliant with the *Income Tax Act*, the *Health Protection and Promotion Act*, and all other applicable laws.

4.1. Guiding Principles

- **Integrity:** Donations must not compromise—or appear to compromise—the agency's independence, objectivity, or decision-making.
- **Transparency:** All donations will be documented, reported, and publicly disclosed in accordance with applicable laws and internal procedures.
- **Equity:** Donations must align with public health priorities and must not create preferential access to services or influence program eligibility or operations.
- **Accountability:** The agency will manage donated resources responsibly and in compliance with financial controls and procurement standards.

4.2. Requirements for Sponsorships and Donations

The Board of Health supports the attainment of sponsorships and donations at APH provided that the following criteria are met:

- All sponsorships and donations shall be consistent with APH's vision, mission and values, corporate policies and Board of Health direction (resolutions) and will not reflect negatively on APH's public image.
- The sponsor/donor, its staff, product, or service must not present an obvious conflict of interest with the mandate or operation of APH.
- The sponsor/donor, its product, or service must not be currently under investigation for violation of regulations under the *Health Protection and Promotion Act* (HPPA) of the Province of Ontario or any other relevant act or regulation. Sponsorships will not be accepted from organizations with longstanding or currently sustained practices that conflict with the policies of the HPPA or that constitute violations of any other health legislation.
- The product of the potential sponsor must not be deemed hazardous to individual health or to the environment or be a health product with unsubstantiated claims or effectiveness.
- Any sponsorship arrangement shall not negatively impact the integrity, or the roles and responsibilities APH has in the community.
- Donations or sponsorships of goods or services must be safe, high quality, meet relevant regulatory requirements, and acceptable for use.
- Donations or sponsorships should not impose unreasonable financial, operational, or legal burdens on APH.

4.3. Conditions Applied to Sponsors and Donors

- Conditions are consistent with agency priorities.
- APH will maintain control over the planning and delivery of activities. Sponsors/donors will not influence APH decisions, activities, policies, positions, or regulatory compliance.
- Acceptance of sponsorship and donations does not appear to be an endorsement or preference of APH for one product, person, institution, or organization.
- Acceptance does not require preferential treatment of any individual or group and doesn't restrict equitable access to services.
- A decision to participate/accept or not participate/accept sponsorship or donation will in no way influence any of APH's purchasing decisions, processes, or regulatory compliance.
- Sponsorships must not be accepted or solicited from existing or potential vendors while a public purchasing process is in progress in relation to those vendors.
- Sponsorships, donations, nor any relationship with a sponsor/donor can cause an APH employee or volunteer to receive any product, service, or assets for personal gain or use.
- Despite the advantages to APH that can arise from sponsorships and donations:
  a) Sponsorship, including either an offer of or a request for sponsorship, must not be, or be likely to be perceived to be, associated in any way with the participation of an individual or corporate person in a request for proposals or any similar process for acquisition of goods or services by APH; and
  b) Sponsorships/donations must not result in, or appear to result in, an endorsement by APH, or a preference by APH for one product, person, institution, or organization over another competing properly in the same market place.
  c) The sponsorship will be contractual only; it is not intended, nor can it appear, to create a relationship of employment, agency, partnership or joint venture with APH.

4.4. Prohibited Donations

The agency will not accept donations that:

- Create a real or perceived conflict of interest.
- Are linked to political, partisan, or lobbying activities.
- Require endorsement of a product, service, or organization.
- Come from sources associated with illegal activity or public health harm (e.g., tobacco, alcohol), or products with unsubstantiated health claims or effectiveness.
- Are unsafe, expired, or non-compliant with regulatory requirements.
- Require the agency to deviate from evidence-based practices.

4.5. Solicitation, Review and Approval Process

All sponsorships and donations must undergo a review process that includes:

- **Initial Screening:** Conducted by designated management staff to ensure alignment with this policy. Active solicitation of donations or sponsorships from specific individuals or groups requires permission from an APH Director or the MOH/CEO.
- **Risk Assessment**: Designated management staff will evaluate donations and sponsorships, considering ethical, operational, legal, and reputational implications.
- **Final Approval**: Granted by an APH Director or the MOH/CEO up to a maximum of $100,000. When a donation or sponsorship holds a value of greater than $100,000, a written report must be provided to the Board of Health for approval.

High value or high-risk donations may require additional legal, financial, or ethical review.

4.6. Declining or Returning Donations

The agency reserves the right to decline or return any donation that:

- Does not meet policy requirements.
- Becomes impractical or unsafe to use.
- Is found at any point to pose ethical, legal, or reputational risks.

4.7. Management and Use of Donations

- All monetary donations will be deposited into designated accounts and used solely for approved purposes.
- In-kind donations will be inventoried, inspected, and distributed according to operational needs.
- Donated items must meet procurement, safety, and quality standards before use.

4.8. Acknowledgment and Recognition

The agency may acknowledge donors in a manner that:

- Is consistent with privacy laws and donor preferences.
- Does not imply endorsement.
- Adheres to the guiding principles of integrity, transparency, equity, and accountability.

Public recognition is optional and subject to management approval. The Board of Health will be informed before any public recognition of donors is made.

4.9. Reporting and Transparency

The agency will maintain accurate records of all donations as part of agency revenue in annual financial statements. Routine reports will be provided to the Finance and Audit Committee on the general nature, amounts, and types of donors for any sponsorships or donations received by APH. APH may publish public reports on the use and impact of donations.

Financial Statements of

ALGOMA PUBLIC HEALTH

And Independent Auditor's Report thereon

Year ended December 31, 2025

ALGOMA PUBLIC HEALTH

Index to Financial Statements

Year ended December 31, 2025

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Algoma Public Health

Opinion

We have audited the financial statements of Algoma Public Health (the Entity), which comprise:

- the statement of financial position as at December 31, 2025
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net debt for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as at December 31, 2025, and its results of operations, its remeasurement of gains and losses, its changes in net debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the ***"Auditor's Responsibilities for the Audit of the Financial Statements"*** section of our auditor's report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

  The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity'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 Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

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

- 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.

DRAFT

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Canada

April 22, 2026

ALGOMA PUBLIC HEALTH

Statement of Financial Position

December 31, 2025, with comparative information for 2024

	2025	2024
Financial assets		
Cash	$ 3,655,860	$ 4,702,136
Accounts receivable	637,716	1,716,755
Receivable from participating municipalities	26,188	12,654
	4,319,764	6,431,545
Financial liabilities		
Accounts payable and accrued liabilities	1,632,428	1,538,841
Payable to the Province of Ontario	314,954	2,750,849
Deferred revenue (note 5)	315,622	277,755
Employee future benefit obligations (note 6)	3,038,483	2,885,767
Term loans (note 10)	2,498,653	2,907,234
	7,800,140	10,360,446
Net debt	(3,480,376)	(3,928,901)
Non-financial assets		
Tangible capital assets (note 7)	16,806,250	16,559,920
Prepaid expenses	371,829	365,259
	17,178,079	16,925,179
Contingencies (note 11)		
Commitments (note 13)		
Accumulated surplus (note 8)	$ 13,697,703	$ 12,996,278

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Operations and Accumulated Surplus

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget (note 15)	2025 Actual	2024 Actual
Revenue:			
Municipal levy - public health	$ 4,840,220	$ 4,840,220	$ 4,440,568
Provincial grants:			
Public health	13,062,716	14,233,569	13,874,568
Community health	1,484,950	1,297,190	1,290,672
Fees, other grants and recovery of expenditures	595,100	739,315	869,439
	19,982,986	21,110,294	20,475,247
Expenses (note 14):			
Public Health Programs (Schedule 1)	18,040,615	17,879,849	17,612,220
Community Health Programs (Schedule 2)			
Healthy Babies and Children	1,140,750	1,136,551	1,125,835
Nurse Practitioner	166,753	160,639	164,835
Stay on Your Feet	100,000	101,006	96,473
Brighter Futures for Children	77,447	93,262	131,273
Employee future benefits	-	152,716	50,492
Interest on long-term debt	48,840	48,840	56,560
Amortization of tangible capital assets	836,006	836,006	790,414
	20,410,411	20,408,869	20,028,102
Operating suplus	(427,425)	701,425	447,145
Accumulated surplus, beginning of year	12,996,278	12,996,278	12,549,133
Accumulated surplus, end of year	$ 12,568,853	$ 13,697,703	$ 12,996,278

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Change in Net Debt

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget (note 15)	2025 Actual	2024 Actual
Operating suplus	$ (427,425)	$ 701,425	$ 447,145
Additions to tangible capital assets	-	(1,082,336)	(436,900)
Prepaid expenses	-	(6,570)	(236,742)
Amortization of tangible capital assets	836,006	836,006	790,414
	408,581	448,525	563,917
Net debt, beginning of year	(3,928,901)	(3,928,901)	(4,492,818)
Net debt, end of year	$ (3,520,320)	$ (3,480,376)	$ (3,928,901)

See accompanying notes to financial statements.

ALGOMA PUBLIC HEALTH

Statement of Cash Flows

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Cash provided by (used in):		
Operating activities:		
Operating suplus	$ 701,425	$ 447,145
Items not involving cash:		
Amortization of tangible capital assets	836,006	790,414
Employee future benefit obligations	152,716	50,492
	1,690,147	1,288,051
Change in non-cash working capital:		
Decrease in accounts receivable	1,079,039	372,880
Increase in receivable from participating municipalities	(13,534)	(6,172)
Increase in accounts payable and accrued liabilities	93,587	136,437
Decrease in payable to the Province of Ontario	(2,435,895)	(675,867)
Increase (decrease) in deferred revenue	37,867	(2,656)
Increase in prepaid expenses	(6,570)	(236,742)
	444,641	875,931
Financing activities:		
Repayment of principal on term loans	(408,581)	(400,861)
Capital activities:		
Additions to tangible capital assets	(1,082,336)	(436,900)
(Decrease) increase in cash	(1,046,276)	38,170
Cash, beginning of year	4,702,136	4,663,966
Cash, end of year	$ 3,655,860	$ 4,702,136

See accompanying notes to financial statements.

The Board of Health for the District of Algoma operating as Algoma Public Health (the "Board") is governed by a public health board as mandated by the Health Protection and Promotion Act for the purpose of promoting and protecting public health.

1. Significant accounting policies:

The financial statements are prepared in accordance with the Canadian generally accepted accounting principles for government organizations as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Basis of accounting:

Revenue and expenses are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenue as they are earned and measurable. Expenses are recognized as they are incurred and measureable as a result of receipt of goods or services and the creation of a legal obligation to pay.

(b) Revenue recognition:

The operations of the Board are funded by the Province of Ontario, levies to participating municipalities and user fees. Funding amounts not received at year end are recorded as receivable. Funding amounts in excess of actual expenditures incurred during the year are repayable and are reflected as liabilities.

Certain programs of the Board operate on a March 31 fiscal year. Revenues received in excess of expenditures incurred at December 31 are deferred on the statement of financial position until related expenditures are incurred or upon final settlement.

Fees and other revenue from transactions with performance obligations, are recognized as the Board satisfies a performance obligation by providing the promised goods or services to the payor. Fees and other revenue from transactions with no performance obligations are recognized when the Board has the authority to claim or retain an inflow of economic resources and when a past transaction or event is an asset. Amounts received prior to the end of the year that will be recognized in subsequent fiscal year are deferred and reported as a liability. The majority of Board revenues do not fall under the new PS 3400 accounting standard.

(c) Prior years' funding adjustments:

The Ministry of Health (the “Ministry”) undertakes financial reviews of the Board's operations from time to time, based on the Board's submissions of annual settlement forms. Adjustments to the financial statements, if any, a result of these reviews are accounted for in the period when notification is received from the Ministry.

1. Significant accounting policies (continued):

(d) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(e) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets are amortized on a straight-line basis over the following number of years:

Asset	Years
Building	40
Leasehold improvements	10
Furniture and equipment	10
Vehicle	4
Computer equipment	3

Annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(f) Employee future benefit obligations:

The Board sponsors a defined benefit life and health care plan for all employees who retire from active service with an unreduced OMERS pension. The Board accrues its obligations under the defined benefit plan as the employees render the services necessary to earn these retirement benefits. The cost of future benefits earned by employees is actuarially determined using the projected benefit method prorated on service and incorporates management's best estimates with respect to mortality and termination rates, retirement age and expected inflation rate with respect to employee benefit costs.

Actuarial gains (losses) on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation.

1. Significant accounting policies (continued):

(g) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Significant items subject to estimates and assumptions include the carrying amount of tangible capital assets, valuation allowances for accounts receivables and estimation of obligations related to employee future benefits. Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

(h) Financial instruments:

Financial instruments are classified into three categories: cost, amortized cost or fair value.

Cost

Amounts are measured at cost less any amount for valuation allowance. Valuation allowances are made when collection is in doubt.

Amortized cost

Amortized cost is measured using the effective interest rate method. The effective interest method is a method of calculating the amortized cost of a financial asset or a financial liability (or a group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period, based on the effective interest rate. It is applied to financial assets or financial liabilities that are not in the fair value category and is now the method that must be used to calculate amortized cost.

Fair value

The Board manages and reports performance for groups of financial assets on a fair-value basis. Investments traded in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the statement of remeasurement gains and losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the statement of operations and accumulated surplus and related balances reversed from the statement of remeasurement gains and losses. A statement of remeasurement gains and losses has not been included as there are no matters to report therein.

1. Significant accounting policies (continued):

(h) Financial instruments (continued):

Establishing fair value:

The fair value of guarantees and letters of credit are based on fees currently charged for similar agreements or on the estimated cost to terminate them or otherwise settle the obligations with the counterparties at the reported borrowing date. In situations in which there is no market for these guarantees, and they were issued without explicit costs, it is not practicable to determine their fair value with sufficient reliability (if applicable).

Fair value hierarchy:

The following provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which fair value is observable:

Level 1 – fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 – fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

The fair value hierarchy requires the use of observable market inputs whenever such inputs exist. A financial instrument is classified to the lowest level of the hierarchy for which a significant input has been considered in measuring fair value.

The following chart shows the measurement method for each type of financial instrument:

Financial instrument	Measurement method
Cash	Cost
Accounts receivable	Amortized cost
Receivable from participating municipalities	Amortized cost
Accounts payable and accrued liabilities	Amortized cost
Payable to the Province of Ontario	Amortized cost
Term loans	Amortized cost

1. Significant accounting policies (continued):

(i) Asset retirement obligations:

The Board recognizes the fair value of an Asset Retirement Obligation ("ARO") when all of the following criteria have been met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

A liability for asset retirement obligations has not been recorded in these financial statements. Given the nature of the assets, the age of the facilities and the remediation work completed to date it was determined there is no further legal obligation on the part of the Board to complete remediation efforts.

2. Participating municipalities:

The participating municipalities are as follows:

City of Sault Ste. Marie
City of Elliot Lake
Town of Blind River
Town of Bruce Mines
Town of Thessalon
Town of Spanish
Municipality of Wawa
Municipality of Huron Shores
Village of Hilton Beach
Township of Dubreuilville
Township of Hilton
Township of Jocelyn
Township of Johnson
Township of Laird
Township of Macdonald, Meredith & Aberdeen Additional
Township of North Shore
Township of Plummer Additional
Township of Prince
Township of St. Joseph
Township of Tarbutt
Township of White River
Certain unincorporated areas in the District of Algoma

3. Credit facility:

The Board has an authorized line of credit available in the amount of $500,000. The credit facility bears interest at prime + 0.75% and is unsecured. At December 31, 2025, $Nil (2024 - $Nil) was outstanding under the facility.

4. Deferred revenue:

The Board operates several additional programs funded by the Ministry. Excess funding received for these programs or programs funded for a program year which differs from the Health Unit's fiscal year is deferred in the accounts until the related costs and final settlements are determined.

5. Deferred revenue:

A summary of the year's activity relating to those programs is as follows:

	2025	2024
Deferred revenue, beginning of year	$ 277,755	$ 280,411
Additional funding deferred during the year	39,401	–
Funding recognized as revenue in the year	(1,534)	(2,656)
Deferred revenue, end of year	$ 315,622	$ 277,755

6. Employee future benefits:

(a) Pension agreements:

The Board makes contributions to the Ontario Municipal Employees Retirement Fund ("OMERS"), which is a multi-employer plan, on behalf of 182 members (2024 - 171 members) of its staff. The plan is a multi-employer, defined-benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. The multi-employer plan is valued on a current market basis for all plan assets.

The Board's contributions to OMERS equal those made by the employees. The amount contributed was $1,268,072 (2024 - $1,177,309) for current service and is included as an expense on the statement of operations and accumulated surplus. No pension liability for this type of plan is included in the Board's financial statements.

6. Employee future benefits (continued):

(b) Employee future benefit obligations:

Employee future benefit obligations are future liabilities of the Board to its employees and retirees for benefits earned but not taken as at December 31, 2025. The liabilities will be recovered from future revenues and consist of the following:

	2025	2024
Post-retirement benefits (i)	$ 1,144,600	$ 1,116,600
Non-vested sick leave (ii)	717,100	664,500
Accrued vacation pay (iii)	1,176,783	1,104,667
	$ 3,038,483	$ 2,885,767

(i) Post-retirement benefits:

The post-retirement benefit liability is based on an actuarial valuation performed by the Board's actuaries. The date of the most recent actuarial valuation of the post-retirement benefit plan is December 31, 2025. The significant actuarial assumptions adopted in estimating the Board's liability are as follows:

Discount Rate	4.90%
Health Care Trend Rate	4.0% to 6.5%

Information about the Board's future obligations with respect to these costs is as follows:

	2025	2024
Accrued benefit obligations, beginning of year	$ 1,116,600	$ 1,123,702
Current service cost	43,700	38,300
Interest cost	35,400	35,000
Benefits paid	(20,100)	(48,500)
Amortization of actuarial gains	(31,000)	(31,902)
Accrued benefit obligations, end of year	$ 1,144,600	$ 1,116,600

6. Employee future benefits (continued):

(b) Employee future benefit obligations (continued):

(ii) Non-vested sick leave:

Accumulated sick leave credits refers to the balance of unused sick leave credits which accrue to employees each month. Unused sick days are banked and may be used in the future if sick leave is beyond their yearly entitlement. No cash payments are made for unused sick time upon leaving the Board's employment.

(iii) Accrued vacation pay:

Accrued vacation pay represents the liability for vacation entitlements earned by employees but not taken as at December 31.

7. Tangible capital assets:

Cost	Balance at December 31, 2024	Additions	Transfers and disposals	Balance at December 31, 2025
Building	$ 23,223,682	$ 791,217	$ -	$ 24,014,899
Leasehold improvements	1,583,164	-	-	1,583,164
Furniture and equipment	2,181,117	102,873	-	2,283,990
Vehicle	40,113	-	-	40,113
Computer equipment	3,622,567	188,246	-	3,810,813
Total	$ 30,650,643	$ 1,082,336	$ -	$ 31,732,979

Accumulated Amortization	Balance at December 31, 2024	Disposals	Amortization expense	Balance at December 31, 2025
Building	$ 7,308,006	$ -	$ 557,148	$ 7,865,154
Leasehold improvements	1,323,264	-	106,975	1,430,239
Furniture and equipment	2,038,378	-	38,262	2,076,640
Vehicle	40,113	-	-	40,113
Computer equipment	3,380,962	-	133,621	3,514,583
Total	$ 14,090,723	$ -	$ 836,006	$ 14,926,729

	Net book value, December 31, 2024	Net book value, December 31, 2025
Building	$ 15,915,676	$ 16,149,745
Leasehold improvements	259,900	152,925
Furniture and equipment	142,739	207,350
Vehicle	-	-
Computer equipment	241,605	296,230
Total	$ 16,559,920	$ 16,806,250

7. Tangible capital assets:

Cost	Balance at December 31, 2023	Additions	Transfers and disposals	Balance at December 31, 2024
Building	$ 23,072,474	$ 151,208	$ -	$ 23,223,682
Leasehold improvements	1,583,164	-	-	1,583,164
Furniture and equipment	2,145,864	35,253	-	2,181,117
Vehicle	40,113	-	-	40,113
Computer equipment	3,372,128	250,439	-	3,622,567
Total	$ 30,213,743	$ 436,900	$ -	$ 30,650,643

Accumulated Amortization	Balance at December 31, 2023	Disposals	Amortization expense	Balance at December 31, 2024
Building	$ 6,755,856	$ -	$ 552,150	$ 7,308,006
Leasehold improvements	1,216,288	-	106,976	1,323,264
Furniture and equipment	2,006,797	-	31,581	2,038,378
Vehicle	40,113	-	-	40,113
Computer equipment	3,281,255	-	99,707	3,380,962
Total	$ 13,300,309	$ -	$ 790,414	$ 14,090,723

	Net book value, December 31, 2023	Net book value, December 31, 2024
Building	$ 16,316,618	$ 15,915,676
Leasehold improvements	366,876	259,900
Furniture and equipment	139,067	142,739
Vehicle	-	-
Computer equipment	90,873	241,605
Total	$ 16,913,434	$ 16,559,920

8. Accumulated surplus:

Accumulated surplus is comprised of:

	2025	2024
Invested in tangible capital assets	$ 16,806,250	$ 16,559,920
Reserve fund (note 9)	2,329,810	2,143,820
Operating	98,779	85,539
Unfunded:		
Employee future benefits	(3,038,483)	(2,885,767)
Term loans	(2,498,653)	(2,907,234)
	$ 13,697,703	$ 12,996,278

9. Reserve fund:

The Board has set aside a reserve fund for specific purposes to be approved by the Board.

	2025	2024
Balance, beginning of year	$ 2,143,820	$ 2,064,546
Additions to reserve fund	135,324	–
Investment income	50,666	79,274
Balance, end of year	$ 2,329,810	$ 2,143,820

The reserve fund has been placed in a premium investment account and is included in cash on the statement of financial position. Interest is earned on daily balances and paid monthly at tiered annual rates from 2.0% to 3.5%.

10. Term loans:

	2025	2024
Term loan #1	$ 2,352,650	$ 2,737,357
Term loan #2	146,003	169,877
	$ 2,498,653	$ 2,907,234

10. Term loans (continued):

Principal payment due on the term loans is as follows:

Year	Annual payments
2026	$ 416,034
2027	423,556
2028	431,215
2029	439,012
2030	446,949
Thereafter	341,887

Term loan #1 is a non-revolving loan bearing interest of 1.80%. The loan is repayable in blended monthly interest and principal payments of $35,893 and matures on September 1, 2031. Security is in the form of an assignment of fire insurance and a borrowing resolution.

Term loan #2 bears interest of 1.80%. The loan is repayable in monthly interest and principal payments of $2,225. The loan is due on September 1, 2031. Security is in the form of an assignment of fire insurance and a borrowing resolution.

Interest paid in the year was $48,840 (2024 – $56,560).

11. Contingencies:

The Board is periodically subject to legal claims or employee grievances. In the opinion of management, the ultimate resolution of any current claims or grievances would not have a material effect on the financial position (or results of operations) of the Board and any claims would not exceed the current insurance coverage. Accordingly, no provisions for losses has been reflected in the accounts of the Board for these amounts. Settlements, if any, resulting in a cost to the Board will be accounted for in the period the amounts can be determined.

12. Segmented information:

The Board provides a wide range of services to citizens of the District of Algoma. For management reporting purposes, the Board's operations and activities are organized and reported by programs. Programs were created for the purposes of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations. Public health services are provided by programs and their activities are reported in these funds. Certain programs have been separately disclosed in Schedule 2 – Expenditures – Community Health Programs.

13. Commitments:

The Board is committed to minimum annual lease payments under various operating leases as follows:

Year	Annual payments
2026	$ 172,686
2027	127,604
2028	34,646
2029	22,212
2030	22,212

The annual lease payments are exclusive of maintenance and other operating costs.

14. Expenses by object:

	2025	2024
Salaries and benefits	$ 15,524,428	$ 14,858,251
Materials and supplies	3,999,595	4,322,877
Amortization	836,006	790,414
Interest on long-term debt	48,840	56,560
	$ 20,408,869	$ 20,028,102

15. Budget:

The budget approved by the board was not prepared on a basis consistent with that used to report the actual results (Public Sector Accounting Standards). The budget was prepared on a modified accrual basis while Public Sector Accounting Standards now require a full accrual basis. The budget figures excluded amortization expense and included debt principal payments. As a result, the budget figures presented in the statements of operations and accumulated surplus and change in net debt represent the budget adopted by the board with adjustments as follows:

		2025
Adopted budget for the year	$	–
Adjustments to adopted budget:		
Debt principal repayments		408,581
Amortization of tangible capital assets		(836,006)
Budget deficit per statement of operations and accumulated surplus	$	(427,485)

16. Financial instruments:

As the valuation of all financial instruments held by the Board at fair value are derived from quoted prices in active markets, all would be in Level 1 of the fair value hierarchy.

The Board is exposed to a variety of financial risks including credit risk, liquidity risk and market risk. The Board's overall risk management program focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Board's financial performance.

Risks arising from financial instruments and risk management:

(a) Credit risk:

The Board's principal financial assets are cash and accounts receivable which are subject to credit risk. The carrying amounts of financial assets on the statement of financial position represent the Board's maximum credit exposure as at the statement of financial position date.

(b) Market risk:

The Board's financial instruments consist of cash, accounts receivable, receivable from participating municipalities, accounts payable and accrued liabilities, and term loans. It is the Board's opinion that the Board is not exposed to significant interest rate or currency risks arising from these financial instruments except as otherwise disclosed.

16. Financial instruments (continued):

(c) Liquidity risk:

Liquidity risk is the risk that the Board will not be able to meet all cash flow obligations as they come due. The board mitigates the risk by monitoring cash activities and expected outflows through extensive budgeting and maintaining sufficient cash on hand if unexpected cash outflows arise.

The Board mitigates liquidity risk by monitoring cash activities and expected outflows through extensive budgeting. Accounts payable and accrued liabilities are all current and the terms of the term loan are disclosed in note 10. There have been no significant changes from the previous year in the Board's exposure to liquidity risk or policies, procedures and methods used to measure the risk.

The following table sets out the contractual maturities (representing undiscounted contractual cash flows) of financial liabilities:

As at December 31, 2025	Within 6 months	6 - 12 months	1 - 5 years	5+ years	Total
Accounts payable and accrued liabilities	$ 1,632,428	$ –	$ –	$ –	$ 1,632,428
Term loans	207,085	208,949	1,740,732	341,887	2,498,653
	$ 1,839,513	$ 208,949	$ 1,740,732	$ 341,887	$ 4,131,081

As at December 31, 2024	Within 6 months	6 - 12 months	1 - 5 years	5+ years	Total
Accounts payable and accrued liabilities	$ 1,538,841	$ –	$ –	$ –	$ 1,538,841
Team loans	203,407	205,238	1,709,817	788,772	2,907,234
	$ 1,742,248	$ 205,238	$ 1,709,817	$ 788,772	$ 4,446,075

17. Future accounting standard adoption:

The Board is in the process of assessing the impact of the upcoming new standards and the extent of the impact of their adoption on its financial statements.

(a) Standards applicable for fiscal years beginning on or after April 1, 2026 (in effect for the Board for as of January 1, 2027 for the year ending December 31, 2027):

(i) New Public Sector Accounting Standards (PSAS) Conceptual Framework:

This new model is a comprehensive set of concepts that underlie and support financial reporting. It is the foundation that assists:

- preparers to account for items, transactions and other events not covered by standards;
- auditors to form opinions regarding compliance with accounting standards;
- users in interpreting information in financial statements; and
- Public Sector Accounting Board (PSAB) to develop standards grounded in the public sector environment.

The main changes are:

- Additional guidance to improve understanding and clarity
- Non-substantive changes to terminology/definitions
- Financial statement objectives foreshadow changes in the Reporting Model
- Relocation of recognition exclusions to the Reporting Model
- Consequential amendments throughout the Public Sector Accounting Handbook

The framework is expected to be implemented prospectively.

(ii) Reporting Model- PS 1202- Financial Statement Presentation:

This reporting model provides guidance on how information should be presented in the financial statements and will replace PS 1201- Financial Statement Presentation. The model is expected to be implemented retroactivity with restatement of prior year amounts.

The main changes are:

- Restructured Statement of Financial Position
- Introduction of financial and non-financial liabilities
- Amended non-financial asset definition
- New components of net assets- accumulated other and issued share capital
- Relocated net debt to its own statement
- Renamed the net debt indicator

17. Future accounting standard adoption:

(a) (continued):

(ii) Reporting Model- PS 1202- Financial Statement Presentation:

- Revised the net debt calculation
- Removed the Statement of Change in Net Debt
- New Statement of Net Financial Assets/Liabilities
- New Statement of Changes in Net Assets Liabilities
- Isolated financing transaction in the Cash Flow Statement

ALGOMA PUBLIC HEALTH

Schedule 1

Statement of Revenue and Expenses – Public Health Programs

Year ended December 31, 2025, with comparative information for 2024

	2025 Budget (note 15)	2025 Total	2024 Total
Revenue (Schedule 3)			
Provincial grant	$ 13,062,716	$ 14,233,569	$ 13,874,568
Levies	4,840,220	4,840,220	4,440,568
Recoveries	595,100	545,046	641,695
	18,498,036	19,618,835	18,956,831
Expenses:			
Salaries and wages	11,333,300	11,059,222	10,675,500
Benefits	2,940,429	2,894,933	2,788,588
Accounting and audit	37,000	35,825	35,700
Equipment	909,060	859,729	846,567
Insurance	262,500	195,159	247,547
Occupancy and renovations	930,910	954,534	907,073
Office supplies	27,400	28,140	22,475
Professional development	106,220	149,492	119,076
Program promotion	17,700	13,792	13,325
Program supplies	389,922	442,197	386,754
Program administration	67,008	27,342	29,732
Purchase professional services	602,206	792,397	1,102,025
Telephone and telecommunications	237,660	258,888	270,652
Travel	179,300	168,199	167,206
	18,040,615	17,879,849	17,612,220
Excess of revenue over expenses before the undernoted	457,421	1,738,986	1,344,611
Interest on long-term debt	48,840	48,840	56,560
Amortization	836,006	836,006	790,414
Excess of revenue over expenses	$ (427,425)	$ 854,140	$ 497,637

ALGOMA PUBLIC HEALTH

Schedule 2

Expenditures - Community Health Programs

Year ended December 31, 2025, with comparative information for 2024

	Healthy Babies and Children	Nurse Practitioner	Stay on Your Feet	Brighter Futures for Children	2025 Total	2024 Total
Salaries and employee benefits:						
Salaries	$ 858,695	115,683	77,963	57,858	$ 1,110,199	$ 1,095,860
Employee benefits	236,432	28,229	22,328	20,369	307,358	298,303
	1,095,127	143,912	100,291	78,227	1,417,557	1,394,163
Supplies and services:						
Audit fees	2,748	-	-	-	2,748	2,544
Equipment	2,000	3,075	-	-	5,075	-
Insurance	-	1,200	-	-	1,200	1,200
Occupancy and renovations	-	8,400	-	3,601	12,001	12,900
Office supplies	-	1,298	-	-	1,298	1,505
Professional development	1,625	204	-	-	1,829	7,317
Program administration	-	-	-	875	875	2,625
Program supplies	615	-	703	9,254	10,572	58,008
Telephone and telecommunications	9,500	2,550	-	-	12,050	13,800
Travel	24,936	-	12	1,305	26,253	24,354
	41,424	16,727	715	15,035	73,901	124,253
Total expenditures	$ 1,136,551	160,639	101,006	93,262	$ 1,491,458	$ 1,518,416

ALGOMA PUBLIC HEALTH

Schedule 3

Summary of Public Health Programs for Settlement to the Province of Ontario

Year ended December 31, 2025, with comparative information for 2024

	2025	2024
Revenues:		
Public Health Funding	$ 10,120,600	$ 10,020,303
Levies	4,840,220	4,440,568
Ontario Senior Dental Care Program	1,382,700	1,800,991
One time Ontario Senior Dental Care Program	62,900	-
One Time Funding COVID-19 Vaccine Program	290,536	291,704
Unorganized Territories	530,400	530,400
Infection Prevention and Control Hub	426,109	315,550
One Time Funding Infection Prevention and Control Hub	147,654	308,766
One Time Funding COVID-19 Prior Year Extraordinary	22,769	-
Land Control	208,487	223,400
Northern Ontario Fruits and Vegetables	117,400	117,400
Northern Ontario Fruits and Vegetables Expansion	3,542	-
Recoveries from Programs	187,460	194,059
Interest	149,100	224,236
Indigenous Communities	98,000	98,000
MOH and AMOH Compensation	279,206	147,642
One Time Funding RSV Adult Prevention Program	23,446	75,619
One Time Funding Security System Upgrades	-	91,600
One Time Funding Network Switches	-	61,100
One Time Funding PHI Practicum Student	13,867	15,349
One Time Funding Needle Syringe Program	-	144
One Time Funding Boiler Replacement	231,538	-
One Time Funding Building Envelope Repair	482,901	-
	19,618,835	18,956,831
Expenditures: (including capital items):		
Public Health Mandatory Programs	14,628,908	14,028,010
Public Health Mandatory Programs - COVID-19 Managed Costs	83,431	-
100% Funded Ontario Senior Dental Program	1,445,600	1,800,991
One Time Funding Mass Immunization	290,536	291,704
100% Funded Unorganized Territories	530,400	530,400
100% Funded Infection Prevention and Control Hub	573,763	624,316
Land Control	208,487	223,400
100% Funded Northern Ontario Fruits and Vegetables	117,400	117,400
Northern Ontario Fruits and Vegetables Expansion	3,542	-
100% Funded Indigenous Communities	98,000	98,000
100% Funded MOH and AMOH Compensation Initiative	279,206	147,642
One Time Funding RSV Adult Prevention Program	23,446	75,619
One Time Funding Security System Upgrades	-	91,600
One Time Funding Network Switches	-	61,100
One Time Funding PHI Practicum Student	13,867	15,349
One Time Funding Needle Syringe Program	-	144
One Time Funding Boiler Replacement	231,538	-
One Time Funding Building Envelope Repair	482,901	-
	19,011,025	18,105,675
Excess of revenues over expenditures	$ 607,810	$ 851,156

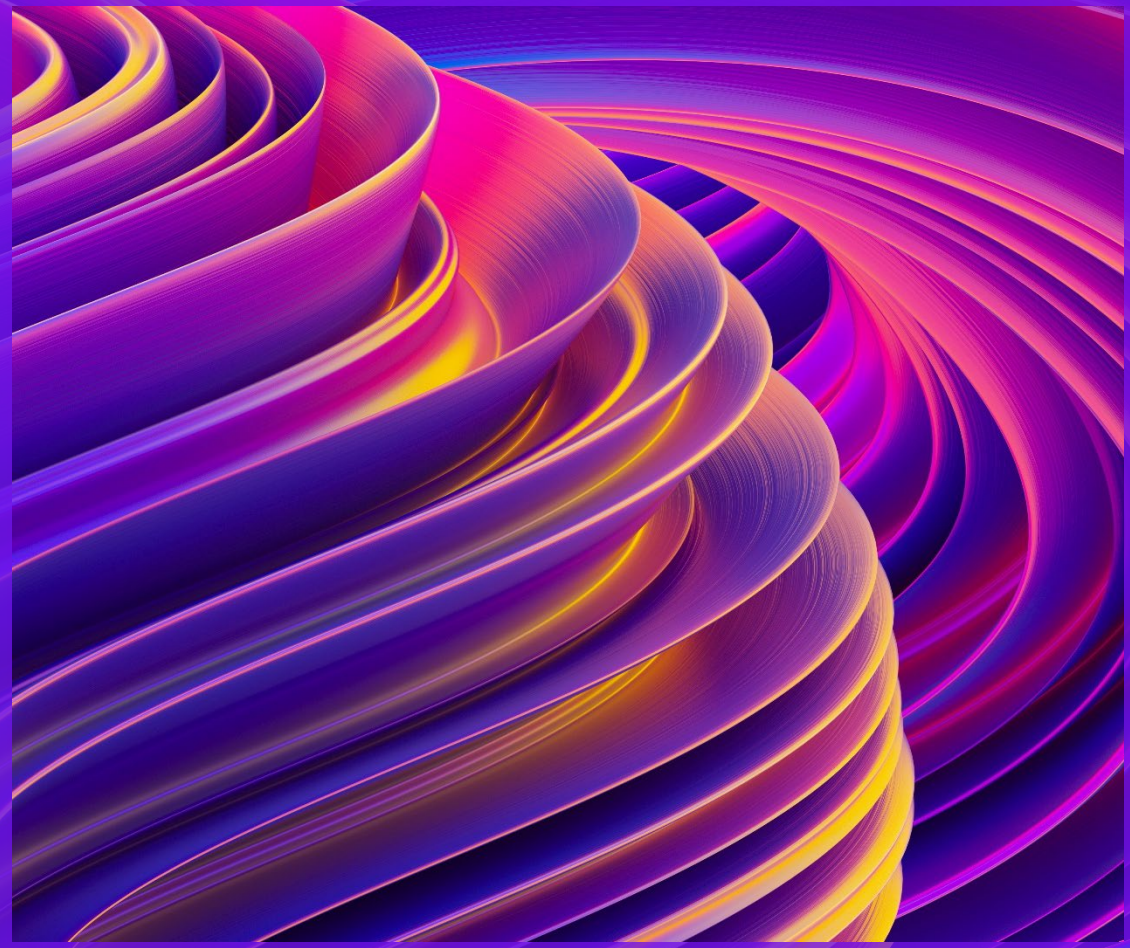
Algoma Public Health

Audit Findings Report for the year ended December 31, 2025

KPMG LLP

Prepared as of April 15, 2026 for presentation to the Audit Committee on April 22, 2026

kpmg.ca/audit



KPMG contacts

Key contacts in connection with this engagement

Eric Pino, CPA, CA, MSc
Lead Audit Engagement Partner
705-941-5786
epino@kpmg.ca

Chris Pomeroy, CPA, CA
Lead Audit Engagement Senior Manager
705-941-5799
capomeroy@kpmg.ca

Table of contents

Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.

Click on any item in the table of contents to navigate to that section.

Audit highlights

No matters to report

Matters to report – see link for details

Status

We have completed the audit of the consolidated financial statements ("financial statements"), with the exception of certain remaining outstanding procedures, which are highlighted on the 'Status' slide of this report.

Significant changes

Significant changes since our audit plan

- There were no significant changes to our audit plan which was originally developed.

Risks and results

Significant risks

- In the Audit Plan, we did not identify any significant financial reporting risks other than the presumed risk of management override of controls. We did not identify any additional significant financial reporting risks that required additional audit procedures.

Other risks of material misstatement

Going concern matters

Control deficiencies

Significant deficiencies

Uncorrected misstatements

Uncorrected misstatements

Corrected misstatements

Corrected misstatements

Policies and practices & Specific topics

Significant unusual transactions

Accounting policies and practices

- There were no new accounting policies or practices in adopted in the current year.

Other financial reporting matters

Specific topics

Status

As of April 15, 2026, we have completed the audit of the <consolidated> financial statements, with the exception of certain remaining procedures, which include amongst others:

- Finalization of the review and sign offs of all working papers in the audit file
- Subsequent event verification to date of audit report, as necessary
- Receipt of legal letters, and, or subsequent event verification to date of audit report, as necessary
- Receipt of signed management representation letter
- Completing our discussions with the Audit Committee / Board of Directors
- Obtaining evidence of the Board of Director's approval of the financial statements

We will update the Audit Committee, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is provided in Appendix: Draft Auditor's Report.

KPMG Clara for Clients (KCc)

Real-time collaboration and transparency

We leveraged **KCc** to facilitate real-time collaboration with management and provide visual insights into the status of the audit!

On our audit we used KCc to coordinate requests with management.

Learn more

Significant changes

We have made the following significant changes since our communication in the Audit Planning Report:

	Audit strategy
Management and the KPMG audit team	There were no key Management team member changes from the Audit Plan. Management were available as needed to assist the Audit Team. The senior audit team remained consistent from the team presented in the Audit Plan.
Materiality	Materiality was set at $420,000 million which represented approximately 2% of the prior year total revenue. Current year actual total revenue was consistent at $19.6 million, therefore, materiality represented 2.1% of current year revenue. This falls within the acceptable range of our required benchmark of between 0.5% - 3.0%. No changes to materiality were required.
Fraud risk	We performed our required audit procedures in accordance with the professional standards over fraud risk as communicated to the Audit Committee in the Audit Plan and did not identify any additional fraud risks from our audit work.
Other areas of audit focus	We identified certain areas of audit focus in our Audit Plan. We did not identify any additional areas of audit focus and have no significant findings to report as a result of these procedures.

Significant risks and results

We highlight our significant findings in respect of **significant risks.**

Management Override of Controls

RISK OF FRAUD

Significant risk	Estimate?
Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.	No

Our response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures as per the professional standards to address this risk. These procedures include:

- Assessed the design and implementation of controls surrounding the journal entry process;
- Determined the criteria to identify high-risk journal entries and other adjustments; and
- Tested high-risk journal entries and other adjustments.

Findings

We did not uncover any issues during the performance of the procedures described above.

Significant accounting policies and practices

Initial selection of significant accounting policies and practices

No new material or significant accounting policies and practices were selected and applied during the period.

Description of new or revised significant accounting policies and practices

There were no significant or material changes noted to the accounting policies and practices that had an impact on the financial statements within the December 31, 2025 year end.

Significant qualitative aspects

There are no significant qualitative aspects to note with respect to the accounting policies and practices.

Other financial reporting matters

We also highlight the following:

Financial statement presentation - form, arrangement, and content	No matters to report
Concerns regarding application of new accounting pronouncements	No matters to report
Significant qualitative aspects of financial statement presentation and disclosure	No matters to report

Specific topics

We have highlighted the following that we would like to bring to your attention:

Topic title	Finding
Significant matters subject to correspondence with management	No matters to report.
Issues with sending external confirmation requests	No matters to report.
Illegal acts, including noncompliance with laws and regulations, or fraud (identified or suspected)	No matters to report.
Other information in documents containing the audited financial statements	No matters to report.
Significant difficulties encountered during the audit	No matters to report.
Difficult or contentious matters for which the auditor consulted	No matters to report.
Disagreements with management	No matters to report.
Related parties	No matters to report.
Other matters that are relevant matters of governance interest	No matters to report.

Uncorrected misstatements

Uncorrected misstatements include financial presentation and disclosure omissions.

- Materiality for fiscal 2025 was set at $420,000 which translated into an audit misstatement posting threshold of $21,000. As such, all misstatements that would have been identified during the audit greater than $21,000 would have been recorded on our summary of adjustments and differences.
- Materiality is established to identify risks of material misstatements, to develop an appropriate audit response to such risks, and to evaluate the level at which we think misstatements will reasonably influence users of the financial statements. It considers both quantitative and qualitative factors. Adjustments and differences identified during the audit are categorized as “Corrected adjustments” or “Uncorrected differences”. These include disclosure adjustments and differences.
- Professional standards require that we request of management and the Audit Committee that all identified adjustments or differences be corrected, if any.

Corrected and uncorrected differences

We did not identify any misstatements that were communicated to management and subsequently corrected in the financial statements. We did not identify any adjustments that remain uncorrected in the financial statements

Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

No significant, or other, deficiencies in internal control over financial reporting were identified in the audit.

Our commitment to delivering audit quality

We define '**audit quality**' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics** and **integrity**.

KPMG is committed to fulfilling our public interest role in providing robust assurance that can benefit investors and other stakeholders.

Businesses are integrating technology in ways once unimaginable. Geopolitical changes and inflationary pressures continue to drive uncertainty, and businesses need to take action to respond to societal threats like climate change.

The pace and scale of change only strengthens our resolve to ensure the quality, consistency and adaptability of our services are fit for this new future. Audit and assurance quality remains the highest priority at KPMG.

Through sustained innovation, we aim to consistently deliver superior audit quality. Across the global organization:

- KPMG firms have implemented a consistent risk-based approach to our system of quality management to drive audit and assurance quality, enabling us to meet the requirements of the International Standard on Quality Management 1 (ISQM 1).
- We are utilising powerful technologies on audit and assurance engagements, including artificial intelligence, and leveraging our alliances with technology leaders such as Microsoft to further enhance quality and provide even more value through deeper analysis of businesses, no matter their size.
- We believe the same level of rigour, quality, consistency and trust that is applied to financial statement information by companies should also apply to ESG reporting. Therefore, across the global organization we have deployed an assurance methodology, KPMG Clara workflow and learning tools to upskill and build teams to provide assurance on ESG reporting that helps our clients build a more sustainable future.

We encourage you to read our Transparency Report to learn more about our system of quality management and our firm's statement on the effectiveness of our SoQM:

KPMG Canada Transparency Report

How do we deliver audit quality?

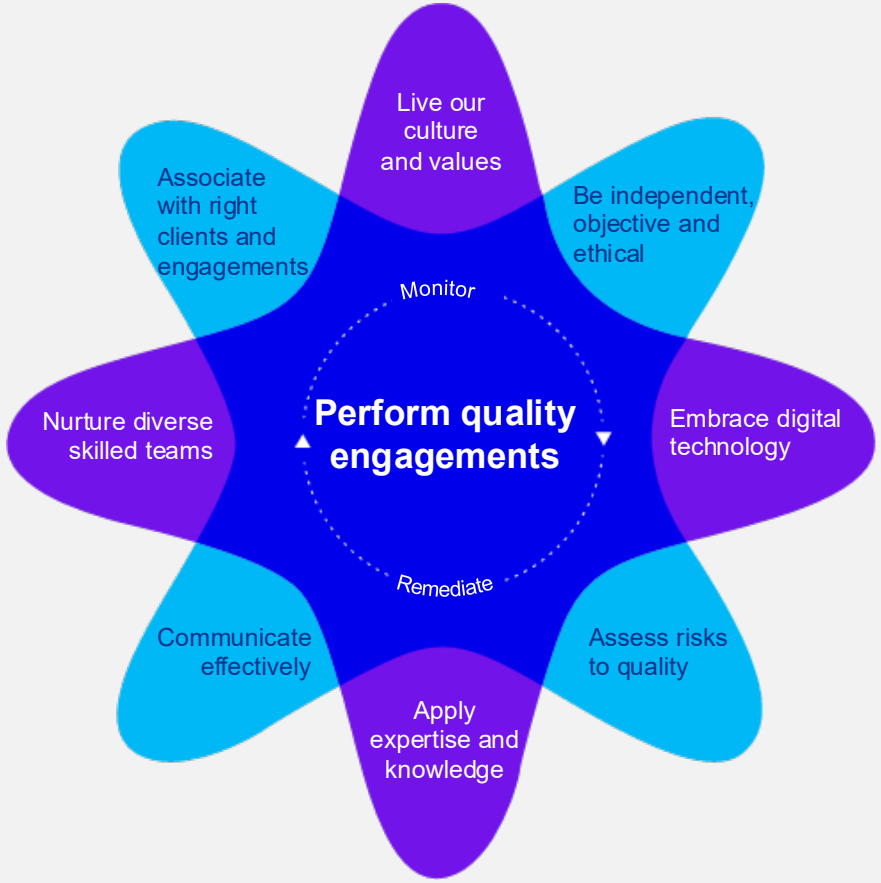
Quality essentially means doing the right thing and remains our highest priority. We have strengthened the consistency and robustness of our system of quality management to meet the requirements of ISQM 1 (CSQM 1), issued by the International Audit and Assurance Standards Board. Foundational for quality management, KPMG's globally consistent approach to ISQM 1 drives compliance with the standard and our efforts to strengthen trust and transparency with clients, the capital markets and the public we serve.

Aligned with ISQM 1 (CSQM 1), our SoQM meets the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements.

Our **Global Quality Framework** outlines how we deliver quality and how every KPMG professional contributes to its delivery.

- **'Perform quality engagements'** sits at the core, along with our commitment to continually monitor and remediate to fulfil our quality drivers.

- Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.



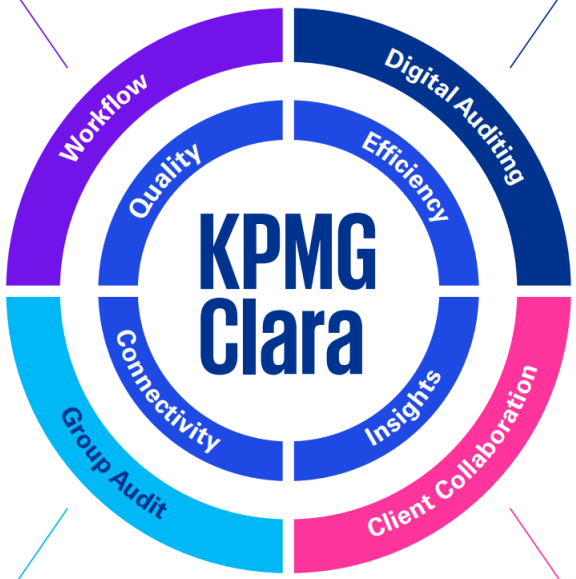
Doing the right thing. Always.

The KPMG Audit

Globally consistent audit and assurance methodology and tools

As a scalable, intuitive cloud-based platform, KPMG Clara is driving globally consistent execution across all KPMG member firms. It enables delivery of KPMG audit and assurance methodologies through data-enabled workflows, which align with the applicable audit and assurance standards and provide an improved experience to audit and assurance professionals.

- Data and AI-driven
- Audit & Assurance including ESG
- Global, risk-based methodology



- "Risk-to-response" analytics
- Gen AI integration
- Search knowledge base

- Enhanced two-way communication
- Tailored scoping
- Group audit connectivity

- Real-time alerts and task tracking
- Interaction with audit team
- Access to insights

- Methodology aligned with professional standards, laws and regulations
- Standardised methodology and guidance
- Deep technical expertise and knowledge
- Quality and risk management policies

- Meeting the applicable standards, including International Standards on Auditing (ISA), standards issued by the Public Company Accounting Oversight Board (PCAOB) and the American Institute of CPAs (AICPA) – supplemented by KPMG firms to comply with additional local auditing standards and regulatory or statutory requirements.
- Identifying risks of material misstatements and the necessary audit response.

Indicators of audit quality (AQIs)

The objective of these measures is to provide the Audit Committee and management with more in-depth information about factors that influence audit quality within an audit process. Below you will find the current status of the AQIs that we have agreed with management are relevant for the audit.

Team composition

Experience of the team

- Lead Partner – 10+ years industry experience, 3 years as LAEP on this engagement
- Senior Manager – 10+ years industry experience, 5 years on this engagement

Technology in the audit

Implementation of Technology in the Audit

- We have continued to utilize several digital technologies in completing the audit and actively collaborating with management and staff at the Health Unit

Engagement focus

Time as a percentage of total time spent by level and phase of the audit

- Partner and Manager hours = 30% (of total)
- Staff and Senior hours = 70% (of total

Timing of prepared by client (PBC) items

Timeliness of PBC items

Over 100 PBC documents, representing more than 200 documents were requested and provided by management within the mutually agreed upon timelines.

Quality reviews

Results of internal and external reviews

- This file was not selected for internal or external inspections for the 2024 year-end.

Nothing to report | Some matters to report | Specific matters to report

Independence

As a firm, we are committed to being and being seen to be independent. We apply the following ethical requirements, including independence requirements, in:

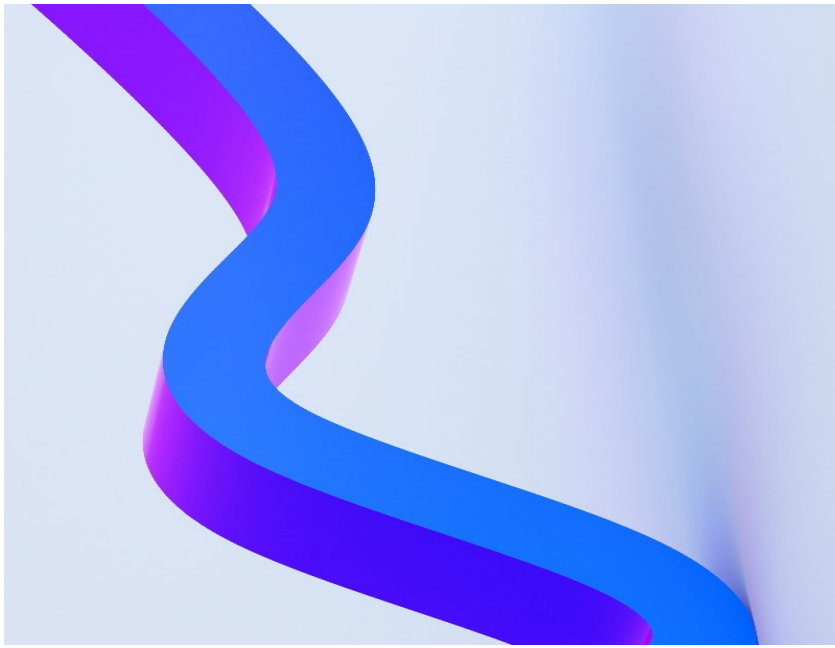
- the rules of professional conduct / code of ethics applicable to the practice of public accounting issued by various professional accounting bodies in Canada("CPA code") that are relevant to audits of financial statements of reporting issuers or listed entities; and
- the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants ("IESBA independence rules") that are relevant to audits of financial statements of public interest entities.

The following processes and procedures have been established by the firm to ensure independence is maintained:

- Dedicated ethics & independence partners
- Process for reporting breaches of professional standards and policy, and documented disciplinary policy
- Ethics, independence and integrity training for all staff
- International proprietary system used to evaluate and document threats to independence and those arising from conflicts of interest
- Operating polices, procedures and guidance contained in our quality & risk management manual
- Mandated procedures for evaluating independence of prospective audit clients
- Restricted investments and relationships
- Annual ethics and independence confirmation for staff

Statement of Compliance

We confirm that, as of the date of this communication, **we are in compliance** with relevant ethical requirements regarding independence in Canada.



Appendices

Appendix A: Other required communications

Engagement terms

A copy of the engagement letter and any subsequent amendments has been provided to the Audit Committee.

CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- CPAB Regulatory Oversight Report: 2023 Annual Inspections Results
- CPAB Audit Quality Insights Report: 2024 Interim Inspections Results
- CPAB Regulatory Oversight Report: 2024 Annual Inspections Results
- CPAB Audit Quality Insights Report: 2025 Interim Inspections Results

Appendix B: Draft auditor's report

Draft Auditors report has been included as part of the draft financial statements included in the reporting package.

Appendix C: Management representation letter

ALGOMA PUBLIC HEALTH
294 WILLOW AVENUE
SAULT STE. MARIE, ON P6B 0A9

KPMG LLP
480 Pim Street, Unit 1
Sault Ste. Marie, ON P6B 2V4
Canada

April 22, 2026

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the financial statements (hereinafter referred to as "financial statements") of **Algoma Public Health** ("the Entity") as at and for the periods ended December 31, 2025.

GENERAL:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in **Attachment I** to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

RESPONSIBILITIES:

1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated December 16, 2025, including for:

   a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.

   b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:

      – the names of all related parties and information regarding all relationships and transactions with related parties;

      – the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, of shareholders, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.

   c) providing you with unrestricted access to such relevant information.

   d) providing you with complete responses to all enquiries made by you during the engagement.

   e) providing you with additional information that you may request from us for the purpose of the engagement.

   f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.

   g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation and maintenance of internal control to prevent and detect fraud.

   h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

   i) ensuring that internal auditors providing direct assistance to you, if any, were instructed to follow your instructions and that we, and others within the entity, did not intervene in the work the internal auditors performed for you.

INTERNAL CONTROL OVER FINANCIAL REPORTING:

2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

FRAUD & NON-COMPLIANCE WITH LAWS AND REGULATIONS:

3) We have disclosed to you:

   a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

   b) all information in relation to fraud or suspected fraud that we are aware of that involves:

      – management;

      – employees who have significant roles in internal control over financial reporting; or

      – others

      where such fraud or suspected fraud could have a material effect on the financial statements.

   c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.

   d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.

   e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

SUBSEQUENT EVENTS:

4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment, or disclosure, in the financial statements have been adjusted or disclosed.

Appendix C: Management representation letter

RELATED PARTIES:

5) We have disclosed to you the identity of the Entity's related parties.

6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.

7) All related party relationships and transactions/balances have been appropriately accounted for, and disclosed, in accordance with the relevant financial reporting framework.

ESTIMATES:

8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

GOING CONCERN:

9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.

10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

NON-SEC REGISTRANTS OR NON-REPORTING ISSUERS:

11) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).

12) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

OTHER

13) We confirm that we have provided you with a complete list of service organizations (SO) and sub-service organizations (SSO) and that the relevant complementary user entity controls (CUECs) related to each SO/SSO have been designed and implemented.

Yours very truly,

_____

By: Mr. Rick Webb, Director of Corporate Services

_____

By: Ms. Leslie Dunseath, Manager of Accounting Services

cc: Audit Committee

Attachment I – Definitions

MATERIALITY

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;

b) information regarding a material item, transaction or other event is scattered throughout the financial statements;

c) dissimilar items, transactions or other events are inappropriately aggregated;

d) similar items, transactions or other events are inappropriately disaggregated; and

e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

FRAUD & ERROR

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have been pledged without proper authorization.

An error is an unintentional misstatement in financial statements, including the omission of an amount or a disclosure.

Appendix D: Newly effective and upcoming changes to auditing standards

Effective for periods beginning on or after December 15, 2024

ISA 260/CAS 260

Communications with those charged with governance

Summary of Changes:

New requirements for the auditor to communicate:

- about the relevant ethical requirements, including those related to independence, that the auditor applied to the audit of the financial statements; and
- any enhanced independence requirement that the auditor applied specific to the audit of financial statements of certain entities.

ISA 700/CAS 700

Forming an opinion and reporting on the financial statements

Summary of Changes:

New requirements for the auditor to publicly disclose when the auditor applied independence requirements specific to audits of financial statements of certain entities WHEN the ethical requirements require public disclosure.

Appendix E: Current developments

Accounting standards

Conceptual Framework for Financial Reporting in the Public Sector

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The framework provides the core concepts and objectives underlying Canadian public sector accounting standards.
- The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.

Financial Statement Presentation

Effective for years commencing on or after April 1, 2026 with early adoption permitted.

- The proposed section PS 1202 *Financial statement presentation* will replace the current section PS 1201 *Financial statement presentation*. PS 1202 *Financial statement presentation*.
- The proposed section includes the following:
  - Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained.
  - Separating liabilities into financial liabilities and non-financial liabilities.
  - Restructuring the statement of financial position to present total assets followed by total liabilities.
  - Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities).
  - Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”.
  - A new provision whereby an entity can use an amended budget in certain circumstances.
  - Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position.

Example of a Typical Implementation Approach

Phase 1

- Understand the existing financial reporting processes.
- Examine chart of accounts and trial balance.
- Review accounting policy.
- Gap assessment and implementation plan.

Phase 2

- Data gathering and financial data analysis.
- Budget and performance reporting.
- System and software impacts.
- Implementation and compliance adjustments

Appendix E: Current developments (continued)

Accounting standards (continued)

Employee Benefits

Proposed to be effective for years commencing on or after April 1, 2029 with early adoption permitted.

- The Public Sector Accounting Board has issued proposed new standard PS 3251 *Employee benefits* which would replace the current sections PS 3250 *Retirement benefits* and PS 3255 *Post-employment benefits, compensated absences and termination benefits*.
- After evaluating comments received about the July 2021 exposure draft, a new re-exposure draft was released in October 2024. The re-exposure draft continues to use principles from International Public Sector Accounting Standard 39 *Employee benefits* as a starting point to develop the Canadian standard.
- The proposed standard would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position.
- The re-exposure draft also proposes that fully funded post-employment benefit plans use a discount rate based on the expected market-based return of plan assets and unfunded plans use a discount rate based on the market yield of government bonds, high-quality corporate bonds or another appropriate financial instrument. A simplified approach to determining a plan's funding status is provided.
- For most other topics, the re-exposure draft is consistent with the original exposure draft. A few exceptions are:
  - Deferral provisions – Remeasurement gains and losses will be presented as part of accumulated remeasurement gains and losses.
  - Valuation of plan assets – Public sector entities may continue to recognize non-transferable financial instruments that meet the definition of plan assets under existing PS 3250 guidance.
  - Joint defined benefit plans – Defined benefit accounting will be used for measurement of the proportionate share of the plan, instead of previously proposed multi-employer plan accounting which was based on defined contribution plan concepts.
  - Disclosure of other long-term employee benefits and termination benefits – The re-exposure draft does not include prescriptive disclosure requirements for other long-term employee benefits and termination benefits.
- The proposed section PS 3251 *Employee benefits* guidance will be applied retroactively, with or without prior period restatement.

Appendix E: Current developments (continued)

Accounting standards (continued)

Intangible Assets

Proposed to be effective for years commencing on or after April 1, 2030 with early adoption permitted.

- The Public Sector Accounting Standards Board has issued proposed new standard PS 3155 *Intangible Assets* which would replace Public Sector Guideline 8 *Purchased Intangibles*.
- The standard will include foundational guidance on acquired and internally generated intangibles. It excludes intangible assets addressed in other public sector accounting standards and other intangible items such as exploration and extraction costs for non-renewable resources or intangible assets related to insurance contracts.
- The definition of “intangible assets” requires an intangible resource to be separate and identifiable from goodwill. It also requires that the entity has control over the intangible resource, future economic benefits flow from the intangible resource, and the intangible resource is the result of a past transaction and/or other events.
- Internally generated goodwill is not permitted to be recognized as an asset.
- An intangible resource is recognized when it meets the definition of an intangible asset and the asset’s cost can be measured in a faithfully representative way. The generation of the asset is classified into a research phase and a development phase. Expenditures from the research phase of an internally generated project are expensed. An intangible asset arising from the development phase can be recognized if it meets certain requirements.
- Intangible assets are initially measured at cost and subsequently carried at cost less accumulated amortization and accumulated impairment losses. Intangible assets acquired through a non-exchange transaction are measured at fair value as of the date it is acquired.

Cloud Computing Arrangements

- As part of its intangible assets project, the Public Sector Accounting Standards Board is also developing guidance on cloud computing arrangements. To ensure the development of this accounting guidance reflects current practices and needs, a survey was used to gather insights. The survey will inform the Public Sector Accounting Board about the types of cloud computing arrangements being encountered, magnitude of costs, key arrangement terms, current accounting policies and unique challenges in practice.

Appendix F: Audit and assurance insights

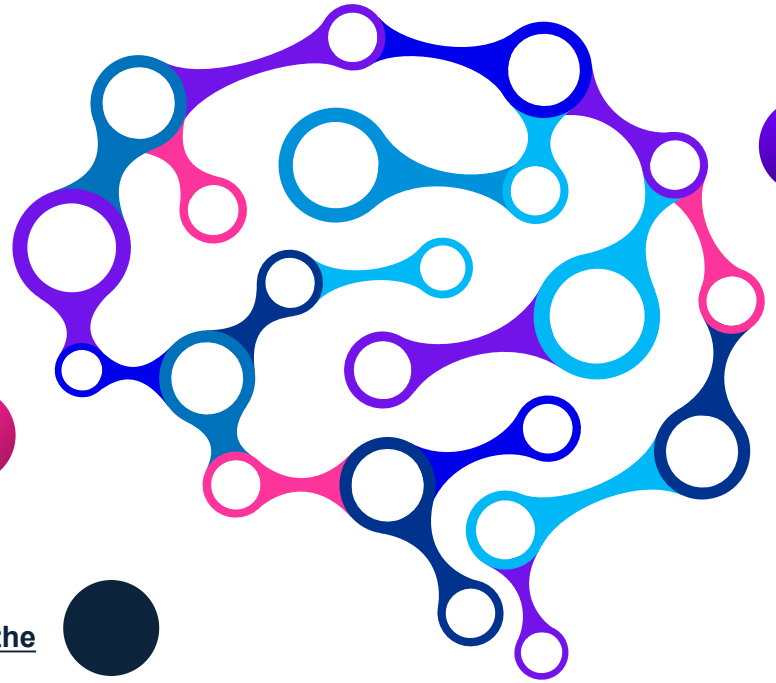
Our latest thinking on the issues that matter most to Audit Committees, board of directors and management.

KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

Sustainability Reporting

Resource centre on implementing the new Canadian reporting standards



Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

IFRS Breaking News

A monthly Canadian newsletter that provides the latest insights on accounting, financial reporting and sustainability reporting.

Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Assurance & Related Services, Canadian Securities Matters, and US Outlook reports.

Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

Accelerate - The key issues driving the audit committee agenda

Discover the most pressing risks and opportunities that face audit committees, boards and management teams.

Appendix G: Continuous evolution

Our investment:

We are in the midst of a five-year investment to develop our people, digital capabilities, and advanced technology.

Responsive delivery model

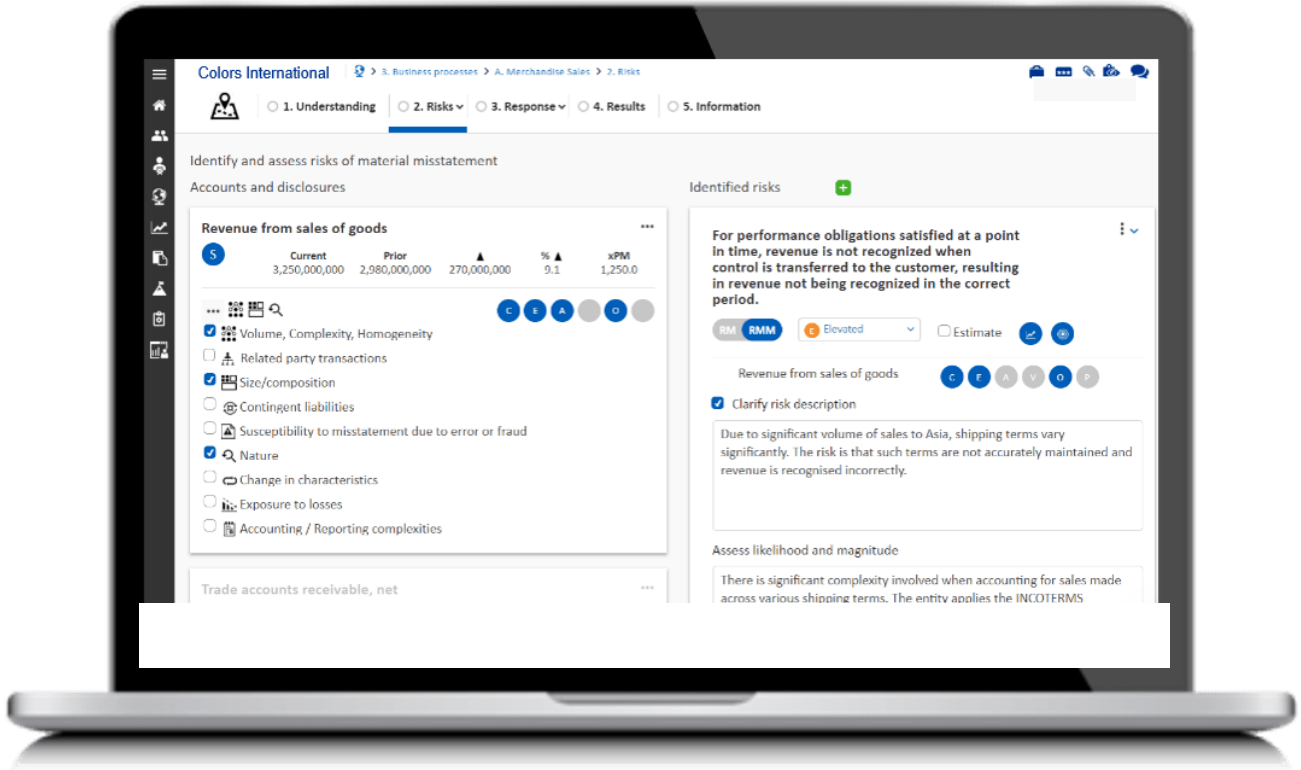
Tailored to you to drive impactful outcomes around the quality and effectiveness of our audits.

Result: A better experience

Enhanced quality, reduced disruption, increased focus on areas of higher risk, and deeper insights into your business.

Appendix G: KPMG Clara Generative AI

With our global alliance partner Microsoft, we have embarked on a journey to embed Generative AI into our smart audit platform—KPMG Clara. This will make our auditors more productive and give them the tools to provide quicker feedback, make more insightful connections, and deliver a better audit experience.



AI done right

Although early adoption is key, we are focused on avoiding reliance on a 'black box' so we're building 'explainability' and 'traceability' at the core.

Bolstered productivity

Focused on removing time-consuming low value tasks, we'll apply our skills in other, more judgmental areas or in order to give insights to you.

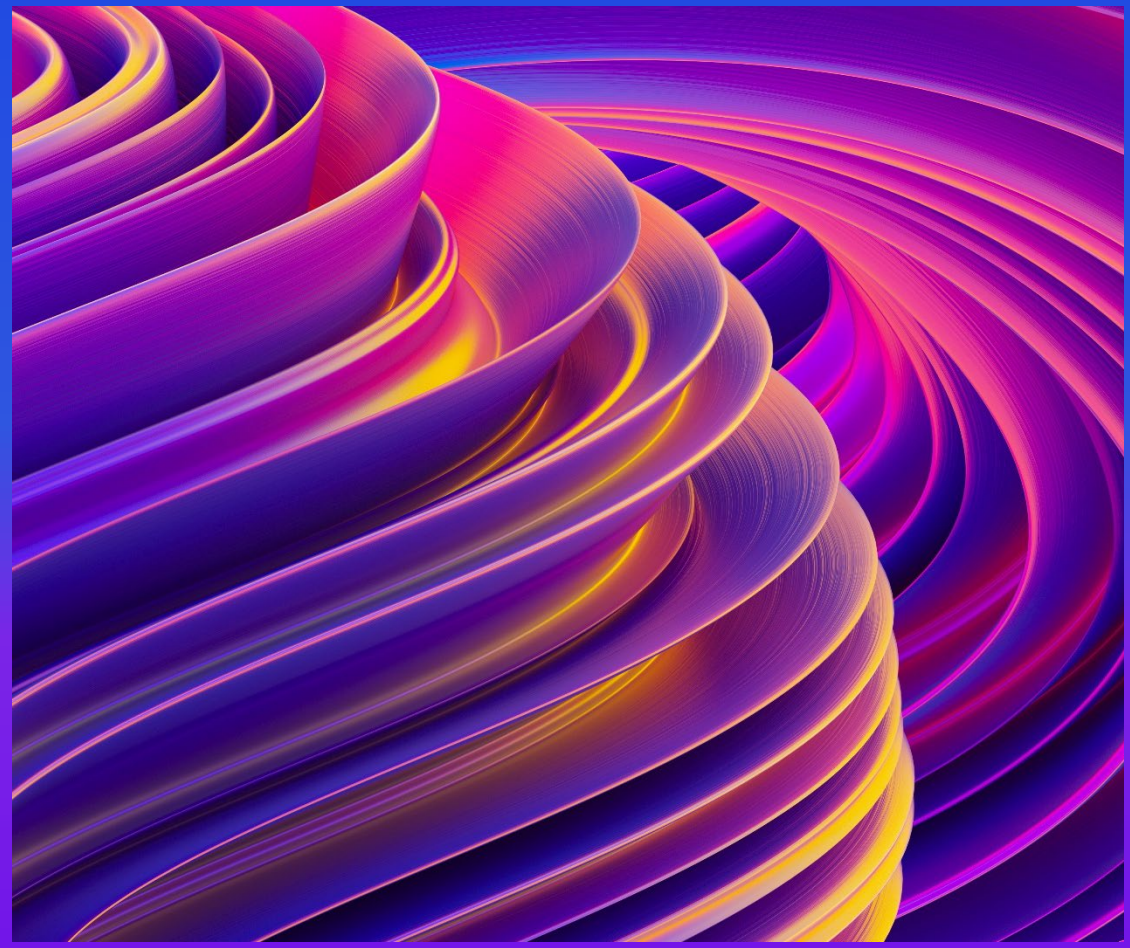
Quality at our fingertips

We are teaching our model with our knowledge databases to capture our vast experience. This means quality information accessible in seconds.

Secure integration

KPMG Clara has been built on a solid and secure Azure Cloud backbone, allowing us to easily integrate Generative AI in partnership with Microsoft.

https://kpmg.com/ca/en/home.html



Algoma Public Health

Statement of Operations

February 2026

(Unaudited)

Public Health Programs (Calendar)

Description	Current YTD	Current YTD Budget	YTD Budget Variance	Annual Budget	Variance % Act to Bud	Variance YTD Act to Bud
Public Health Funding, Total	2,160,086	2,107,149	-52,937	12,642,892	3%	103%
Other Funding, Total	0	0	0	0		
Levies, Total	1,318,960	1,318,960	0	5,275,840	0%	100%
Fees & Recoveries, Total	44,440	60,236	15,796	549,410	-26%	74%
Other Revenue, Total	0	0	0	0		
TOTAL REVENUE	**3,523,486**	**3,486,344**	**-37,142**	**18,468,142**	1%	101%
Salaries & Wages, Total	1,782,130	1,889,964	107,834	11,360,155	-6%	94%
Benefits, Total	492,085	529,556	37,471	2,978,820	-7%	93%
Office Expenses, Total	3,896	8,333	4,437	50,000	-53%	47%
Program Expenses, Total	133,517	168,985	35,467	1,052,002	-21%	79%
Professional Development, Total	7,875	12,172	4,297	73,033	-35%	65%
Travel Expenses, Total	14,409	26,121	11,712	156,726	-45%	55%
Fees & Insurance, Total	66,715	68,885	2,170	353,310	-3%	97%
Telecommunications, Total	35,957	40,281	4,324	241,684	-11%	89%
Program Promotion, Total	6,152	3,117	-3,036	18,700	97%	197%
Debt Management & Amortization, Total	76,237	76,237	0	467,000	0%	100%
Computer/IT Services, Total	123,688	132,641	8,953	795,846	-7%	93%
Facilities Expenses, Total	164,049	153,478	-10,571	920,866	7%	107%
TOTAL EXPENSES	**2,906,711**	**3,091,768**	**203,058**	**18,468,142**	-6%	94%
SURPLUS/DEFICIT	**616,775**	**394,576**	**-240,200**	**0**		

Healthy Babies Healthy Children (Fiscal)

Description	Current YTD	Current YTD Budget	YTD Budget Variance	Annual Budget		
TOTAL REVENUE (MCCSS)	1,045,688	1,045,688	-1	1,140,750	0%	100%
TOTAL EXPENSES	1,018,869	1,045,958	27,089	1,140,750	-3%	97%
SURPLUS/DEFICIT	26,819	-270	-27,090	0		

Fiscal Programs (Non-Public Health)

Description	Current YTD	Current YTD Budget	YTD Budget Variance	Annual Budget		
PROVINCIAL GRANTS	152,856	152,856	0	166,753	0%	100%
OTHER FUNDING	152,447	152,447	0	177,447	0%	100%
TOTAL REVENUE	**305,303**	**305,303**	**0**	**344,200**	0%	100%
CAPC	69,968	70,993	1,025	77,447	-1%	99%
Nurse Practitioner	149,192	152,857	3,665	166,753	-2%	98%
Stay on Your Feet	89,200	91,667	2,467	100,000	-3%	97%
TOTAL EXPENSES	**308,360**	**315,517**	**7,157**	**344,200**	-2%	98%
SURPLUS/DEFICIT	**-3,057**	**-10,214**	**-7,157**	**0**		

Fiscal Programs (Public Health)

PROVINCIAL GRANTS	1,419,854	1,423,015	3,161	1,476,050	0%	100%
TOTAL EXPENSES	1,266,567	1,354,031	87,464	1,476,050	-6%	94%
SURPLUS/DEFICIT	153,287	68,984	-84,303	0		

NOTE: Explanations will be provided for variances of 15% and $15,000 occurring in the first 6 months and variances of 10% and $10,000 occurring in the final 6 months.

Algoma Public Health

Statement of Revenue

February 2026

(Unaudited)

Description	Current YTD	Current YTD Budget	YTD Budget Variance	Annual Budget	Variance % Act to Bud	Variance YTD Act to Bud
MOH Program Funding - Public Health	1,686,764	1,703,634	16,870	10,221,806	-1%	99%
MOH Program Funding - 100%	386,296	393,747	7,451	2,362,484	-2%	98%
MOH Program Funding - One Time	87,026	9,767	-77,259	58,602	791%	891%
Public Health Funding, Total	**2,160,086**	**2,107,148**	**-52,938**	**12,642,892**	3%	103%
Levies - Sault Ste. Marie	917,354	917,354	0	3,669,417	0%	100%
Levies - District	401,606	401,606	0	1,606,423	0%	100%
Levies, Total	**1,318,960**	**1,318,960**	**0**	**5,275,840**	0%	100%
Program Fees	7,240	5,834	-1,406	35,000	24%	124%
Land Control Fees	6,765	10,000	3,235	210,000	-32%	68%
Immunization Recoveries	9,265	13,333	4,068	126,000	-31%	69%
Recoveries from Programs	4,630	7,485	2,856	36,910	-38%	62%
Interest Revenue	16,541	23,584	7,043	141,500	-30%	70%
Fees & Recoveries, Total	**44,441**	**60,236**	**15,796**	**549,410**	-26%	74%
TOTAL REVENUE	3,523,487	3,486,344	-37,142	18,468,142	1%	101%

Variance	1	-	-	-

Notes to Financial Statements – February 2026

Reporting Period

The February 2026 financial reports include two months of financial results for Public Health programming. All other non-funded public health programs are reporting eleven months of results from the operating year ending March 31, 2026.

Statement of Operations

Summary – Public Health and Non-Public Health Programs

APH has not yet received the 2026 Amending Agreement from the province identifying the approved funding allocations for public health programs. The annual budget for public health programs has been updated to reflect the Board approved budget as presented at the November 2025 Board of Health Meeting.

As of February 28, 2026, Public Health calendar programs are reporting a $240K positive variance – which is driven by a $37K positive variance in revenues and a $203K positive variance in expenditures.

Public Health Revenue

Our Public Health calendar revenues are within 2% variance to budget for 2026.

For the 2026 calendar year, the province instructed public health units to plan for base funding growth of 1%. These anticipated changes are reflected within the Board of Health approved 2026 budget, however cash flow payments from the Ministry have yet to be updated to reflect the same. APH anticipates a catch-up payment related to these funding changes in the Spring.

Contributing to a variance in one-time Ministry funding for calendar programming, is payments related to Northern Ontario Fruit and Vegetable (NOFV) Program Expansion funding that was approved for APH for the 2025/2026 fiscal year to support scoping the program for inclusion of additional schools across the district (programming is currently only provided in elementary schools). Certainty regarding continuation of funding for this program expansion beyond March 31, 2026 is currently unknown.

In March 2024, the Ministry confirmed that IPAC Hub funding would continue in the 2024-25 fiscal year and in the years following, with ongoing formal planning and funding meetings to continue. This funding has been provided to hubs across the province in order to enhance IPAC practices in identified congregate care settings. In November 2025, APH received confirmation of 100% committed base funding for the IPAC Hub in the amount of $632K through the 2029-2030 fiscal year (previously funded by 50% committed base and 50% one-time funding). This funding, alongside $844K in one-time 100% funding for the 2025-2026 fiscal year to address several one-time special projects, are reflected in the public health fiscal programs.

Public Health Expenses

Program Expenses

There is a positive variance of $35K associated with program expenses. This variance is anticipated to be timing related (noting that these statements only represent two months of operations) and the gap is expected to reduce in coming months.

Financial Position - Balance Sheet

APH's liquidity position continues to be stable and the bank has been reconciled as of February 28, 2026. Cash includes $2.3M in reserve funds.

Long-term debt of $2.5 million is held by TD Bank @ 1.80% for a 60-month term (amortization period of 120 months) and matures on September 1, 2026. $146K of the loan relates to the financing of the Elliot Lake office renovations, which occurred in 2015 with the balance, related to the financing of the 294 Willow Avenue facility located in Sault Ste. Marie. There are no material accounts receivable collection concerns.

Please note that similar to previous years, the Balance Sheet as of February 28, 2026 is not included as APH is currently completing year-end audit requirements. Once the 2025 annual audited financial statements are completed, the comparative balance sheet will be updated and provided.

Glossary

Expense Category	Definition
Salaries & Wages	salaries and wages for management, non-union, CUPE and ONA staff (includes stand-by pay for on call rotation for those applicable)
Benefits	CPP, OMERS, EI, EHT, WSIB and Non-Statutory benefits (group health benefits and insurance)
Office Expenses	office supplies and equipment leases
Program Expenses	program materials and supplies; health & safety; purchased services inlcuding physician/dentist feees
Professional Development	professional development
Travel Expenses	mileage; food and lodging; agency owned vehicle leases; vehicle maintenance
Fees & Insurance	board expenses and honoraria; bank charges; audit fees; legal fees; subscriptions & memberships; insurance
Telecommunications	internet; phones; efax; answering services
Program Promotion	program promotion; communications & media; recruitment
Debt Management & Amortization	principal and interest payments on term debt
Computer/IT Services	computer equipment purchased; computer software; computer support services
Facilities Expenses	utilities; building repairs and maintenance; security; janitorial; rent

March 12th, 2026

The Honourable Rosemary Moodie, Senator
Chair, Standing Senate Committee on Social Affairs, Science and Technology
The Senate of Canada
Ottawa, Ontario K1A 0A4

Sent via email: Rosemary.Moodie@sen.parl.gc.ca

Dear Senator Moodie,

Re: Endorsement of Middlesex-London Health Unit Policy Position on Alcohol Labelling

On behalf of the Windsor-Essex County Health Unit (WECHU) Board of Health, we are writing to formally express our strong support for the Middlesex-London Health Unit's (MLHU) Policy Position on Alcohol Labelling and the recommendations outlined in Report No. 0526, including support for federal action through Bill S-202, *An Act to amend the Food and Drugs Act (warning label on alcoholic beverages)*.

We commend the Middlesex-London Board of Health and Health Unit staff for their leadership in promoting an evidence-informed policy position to address the substantial and preventable health harms associated with alcohol use. Alcohol continues to be a major contributor to chronic disease, injury, and premature mortality in Canada, and it remains the only legalized psychoactive substance that is not required to display comprehensive, regulated health warning labels.

Alcohol Harms in Windsor-Essex County

The concerns outlined by MLHU closely reflect the situation in Windsor-Essex. Alcohol-attributable harms place a significant and ongoing burden on our local health system, emergency services, and community wellbeing.

Local surveillance and provincial estimates further highlight the impact of alcohol in Windsor-Essex:

- 62% of residents report regular alcohol use.
- Over 2,000 emergency department visits in 2024 were attributable to alcohol, far exceeding opioid-related visits.
- Annual alcohol-related rates include:
    - 416.13 emergency room visits per 100,000 residents, and
    - 260 hospitalizations per 100,000 residents, which exceeds the provincial average.
- Public Health Ontario (2023) estimates alcohol contributes annually to:
    - 142 deaths,
    - 560 hospitalizations, and
    - 4,395 ER visits in Windsor-Essex.

These harms also contribute to pressures on local emergency response services, including potential impacts during Code Black periods linked to high call volumes and offload delays.

Together, these data reinforce that alcohol-related harm is a significant and persistent public health concern in our region and underscores the need for strengthened alcohol policy measures at the national level.

Rationale for Alcohol Labelling

We strongly support MLHU's position that mandatory, standardized alcohol labelling is a modest yet highly effective measure to improve consumer awareness and reduce harm. Evidence demonstrates that clear, well-designed labels:

- Increase awareness of cancer and chronic disease risks, even at low levels of consumption;
- Improve understanding of alcohol strength and standard drink size;
- Support informed decision-making at the point of purchase and consumption; and
- Complement Canada's Guidance on Alcohol and Health in a format accessible across socioeconomic groups.

Alcohol labelling is consistent with Canada's approach to other legalized substances, including tobacco and non-medical cannabis, which must display standardized health warnings and product details. Closing this policy gap for alcohol represents an important, evidence-based measure to help reduce preventable harm.

Endorsement and Call to Action

The Windsor-Essex County Health Unit Board of Health fully endorses:

- The Middlesex-London Health Unit Policy Position on Alcohol Labelling (Appendix C, Report No, 0526), and
- The Statement from Provincial and Territorial Chief Medical Officers of Health on Labelling of Alcohol Products.

Both of which call for mandatory alcohol labels that include:

1. Prominent, rotating health warning messages;
2. Canada's Guidance on Alcohol and Health; and
3. Clear standard drink information per container and per serving.

A coordinated national approach to alcohol labelling will help reduce preventable harms, strengthen health equity, and support Canadians in making informed choices.

Thank you for your leadership on this important public health issue. We look forward to continued collaboration to advance evidence-based policy that protects and promotes the health and wellbeing of Canadians.

Sincerely,

Joe Bachetti

Chair; Board of Health, Windsor-Essex County Health Unit

References

Public Health Ontario. (2023). *Burden of health conditions attributable to smoking and alcohol by public health unit in Ontario (Appendix A: Estimates).* https://www.publichealthontario.ca/en/Health-Topics/Health-Promotion/Tobacco/Smoking-Alcohol

Canadian Centre on Substance Use and Addiction. (2023). *Canada's guidance on alcohol and health: Final report*. https://www.ccsa.ca/sites/default/files/2023-01/CCSA_Canadas_Guidance_on_Alcohol_and_Health_Final_Report_en.pdf

Canadian Centre on Substance Use and Addiction. (2025, November 21). *Statement from the Provincial and Territorial Chief Medical Officers of Health on labelling of alcohol products*. Drink Less Live More. https://drinklesslivemore.ca/en/statement-provincial-territorial-chief-medical-officers-health-labelling

Windsor-Essex County Health Unit. (2025). *Alcohol/Smoking Dashboard* https://www.wechu.org/reports/alcoholsmoking-dashboard

CC:

Board of Health for the Middlesex-London Health Unit

Board of Health for the Northwestern Health Unit

The Honourable Flordeliz (Gigi) Osler, Senator

The Honourable Dawn Arnold, Senator

The Honourable Victor Boudreau, Senator

The Honourable Patrick Brazeau, Senator

The Honourable Sharon Burey, Senator

The Honourable Margo Greenwood, Senator

The Honourable Katherine Hay, Senator

The Honourable Marty Klyne, Senator

The Honourable Marilou McPhedran, Senator

The Honourable Tracy Muggli, Senator

The Honourable Chantal Petitclerc, Senator

The Honourable Paulette Senior, Senator

Harb Gill, Member of Parliament for Windsor West

Kathy Borrelli, Member of Parliament for Windsor- Tecumseh- Lakeshore

Chris Lewis, Member of Parliament for Essex

Dave Epp, Member of Parliament for Chatham-Kent-Leamington

Andrew Dowie, Member of Provincial Parliament for Windsor-Tecumseh

Lisa Gretzky, Member of Provincial Parliament for Windsor West

Anthony Leardi, Member of Provincial Parliament for Essex

Trevor Jones, Member of Provincial Parliament for Chatham -Kent- Leamington

City of Windsor

County of Essex

Ontario Boards of Health

Association of Local Public Health Agencies (alPHa)

Dr. Kieran Moore
Chief Medical Officer of Health
P. O. Box 12
Toronto, Ontario M7A 1N3

March 27, 2026

Dear Dr. Moore,

Re. Congratulations from alPHa

On behalf of the Association of Local Public Health Agencies (alPHa), including its Boards of Health (BOH) Section, Council of Ontario Medical Officers of Health (COMOH) Section, and Affiliate organizations, I am pleased to congratulate you on your reappointment as Chief Medical Officer of Health (CMOH) for the Province of Ontario.

Your contributions to Ontario's public health system over the past five years have been substantial. You brought an invaluable local perspective to the role at a pivotal time, as the province responded to the COVID-19 pandemic, arguably the most significant public health emergency in Ontario's history.

You have strengthened the Office of the Chief Medical Officer of Health and have fostered more meaningful engagement. This work has laid a solid foundation for continued system improvement and has advanced a shared vision for health protection, health promotion, and disease prevention across Ontario. We are pleased the government has recognized both the importance of the CMOH role and the leadership you bring to it.

As the collective voice of Ontario's locally based public health agencies, we value your ongoing willingness to engage with us in a substantive and collaborative manner. This includes regular meetings with alPHa's Board of Directors and Executive Committee, as well as the COMOH Section and BOH Section, and our Affiliate organizations.
We look forward to continuing to build on this important relationship and to supporting you in the opportunities and challenges ahead. Our Members are committed to working with you towards a robust, responsive, and sustainable local public health system that enables all Ontarians to achieve optimal health.

Once again, congratulations. We look forward to continued collaboration as we work together toward making Ontario the healthiest province in Canada.

Yours truly,

Dr. Hsiu-Li Wang
Chair
alPHa

Loretta Ryan
Chief Executive Officer
alPHa

Copy: Hon. Doug Ford, Premier of Ontario
Hon. Sylvia Jones, Deputy Premier and Minister of Health
Elizabeth Walker, Executive Lead, Office of Chief Medical Officer of Health

The **Association of Local Public Health Agencies (alPHa)** is a not-for-profit organization that provides leadership to Ontario's boards of health, medical officers and associate medical officers of health, and senior public health managers across the public health disciplines — including nursing, inspections, nutrition, dentistry, health promotion, epidemiology, and business administration. As public health leaders, alPHa advises and provides expertise to Members on the governance, administration, and management of local public health units. The Association also collaborates with governments and other health organizations to foster a strong, effective, and efficient public health system across the province. Through policy analysis, discussion, and collaboration, alPHa's Members and staff promote public health policies that support the improvement of health promotion and protection, and disease prevention in communities across Ontario.

March 31, 2026

VIA ELECTRONIC MAIL

Honourable Sylvia Jones
Minister of Health of Ontario
Ministry of Health
5th Floor, 777 Bay Street
Toronto, ON M5G 2C8

Dear Honourable Minister Jones:

Re: Healthy Smiles Ontario fee schedule and access to dental care for children and youth

Our Board thanks your government for its ongoing leadership in expanding access to dental care, particularly through the Ontario Seniors Dental Care Program.

At its meeting on February 19, 2026, the Board of Health for Public Health Sudbury & Districts passed resolution #15-26 requesting that the Ministry of Health update the Healthy Smiles Ontario (HSO) Schedule of Dental Services and Fees to improve provider participation and access to dental care for children and youth. The full resolution is attached as an appendix.

Untreated dental disease in children contributes to pain, disrupted eating and sleep, ultimately impacting school performance and the long-term success of children. Complications of untreated dental disease are the leading cause of surgery in children, and among the most common reasons for pediatric day surgery requiring general anesthesia.

The HSO program, by preventing and treating dental disease early, reduces more severe impacts on children and relieves the health care system of the burden of treating complications.

At approximately 40 cents on the dollar as compared with the Ontario Dental Association Suggested Fee Guide, the current HSO reimbursement structure deters provider participation and has created a province-wide access challenge, leaving many families struggling to obtain timely dental treatment. While some families who are eligible for the Canadian Dental Care Plan (CDCP) can use it as a co-benefit mitigating this cost barrier, many families are not eligible for the CDCP.

Preventive oral health care for children reduces avoidable emergency department visits, limits progression to more complex and costly treatment, and supports school attendance and parental workforce participation. These upstream investments reduce downstream pressures on both the health and social service systems.

We respectfully request that the Ministry update the HSO Schedule of Dental Services and Fees to ensure appropriate funding, increased provider capacity, and equitable access to dental care for children and youth across Ontario.

This request builds on the government's strong leadership in improving access to dental care for seniors, now extending it to children. It also aligns with the Government of Ontario's stated priority of improving outcomes for children through prevention and early intervention, and with its commitment to ensuring children have the supports they need to succeed and thrive.

We would welcome the opportunity for our staff to support this work in any way helpful, including by sharing local insights on access challenges and opportunities for effective implementation.

Sincerely,

Mark Signoretti
Chair, Board of Health

cc: Dr. M. M. Hirji, Medical Officer of Health and Chief Executive Officer
Dr, Kieran Moore, Chief Medical Officer of Health for Ontario
Dr. David A. Brown, Chair, Board of Directors and President, Ontario Dental Association
Ontario Boards of Health

Board of Health for Public Health Sudbury & Districts
Resolution #15-26 | February 19, 2026

Healthy Smiles Ontario Fee Schedule and Access to Dental Care for Children and Youth

WHEREAS children and youth in Ontario face significant barriers in accessing dental care through the Healthy Smiles Ontario (HSO) program due to a fee schedule that results in reduced provider participation; and

WHEREAS acceptance of the Healthy Smiles Ontario program is at the discretion of individual dental providers, and many dental offices choose not to participate because reimbursement rates under the HSO Schedule of Dental Services and Fees are substantially lower than those outlined in the 2025 Ontario Dental Association (ODA) Suggested Fee Guide for General Practitioners; and

WHEREAS delayed or untreated dental issues can lead to pain, impaired concentration and school performance, disrupted eating and sleeping patterns, permanent tooth damage, the need for surgery under general anesthesia, and, in the most severe cases, life-threatening conditions; and

WHEREAS early prevention and timely detection of oral health issues significantly improve health outcomes and reduce strain on the health care system;

THEREFORE BE IT RESOLVED THAT the Board of Health requests the Ministry of Health increase reimbursement rates outlined in the Healthy Smiles Ontario Schedule of Dental Services and Fees for dental providers so that they align with the 2026 Ontario Dental Association Suggested Fee Guide for General Practitioners, in order to encourage provider participation and improve access to dental care for children and youth; and

BE IT FURTHER RESOLVED THAT the Board directs the Acting Medical Officer of Health to engage in cross-agency collaboration with other local public health agencies and undertake agency-level advocacy to strengthen the case for improved Healthy Smiles Ontario fee scheduling.

Public Health
Santé publique
SUDBURY & DISTRICTS

March 31, 2026

VIA ELECTRONIC MAIL

Honourable Minister Sylvia Jones
Deputy Premier and Minister of Health
Ministry of Health
5th Floor, 777 Bay Street
Toronto, ON M5G 2C8

Dear Minister Jones:

Re: Public Health Sudbury & Districts 2026–2028 Risk Management Plan

On behalf of the Board of Health for Public Health Sudbury & Districts, thank you for your consistent engagement and support of public health.

The Board of Health recently adopted a Risk Management Plan for 2026–2028. We take seriously this exercise as critical to protecting public dollars as well as enuring our agency is positioned to enhance the public's health.

I am writing to share several system-level risks that go beyond the ability of a local agency to address, and to respectfully request the Province's engagement and collaboration on these matters.

These risks remain rated as high despite the implementation of all feasible controls within the authority of a local public health agency. They reflect structural and system-level challenges that affect public health and health system performance across Ontario and extend beyond the influence of any one local agency.

- **Public trust and misinformation**
  The erosion of trust in public institutions and the scale of misinformation circulating in the current information environment pose ongoing risks to effective public health action. While local public health agencies continue to adapt communication strategies and strengthen

Sudbury
1300 rue Paris Street
Sudbury ON P3E 3A3
t: 705.522.9200
f: 705.522.5182

Elm Place
10 rue Elm Street
Unit / Unité 130
Sudbury ON P3C 5N3
t: 705.522.9200
f: 705.677.9611

Sudbury East / Sudbury-Est
1 rue King Street
Box / Boîte 58
St.-Charles ON P0M 2W0
t: 705.222.9201
f: 705.867.0474

Espanola
800 rue Centre Street
Unit / Unité 100 C
Espanola ON P5E 1J3
t: 705.222.9202
f: 705.869.5583

Île Manitoulin Island
6163 Highway / Route 542
Box / Boîte 87
Mindemoya ON P0P 1S0
t: 705.370.9200
f: 705.377.5580

Chapleau
34 rue Birch Street
Box / Boîte 485
Chapleau ON P0M 1K0
t: 705.860.9200
f: 705.864.0820

toll-free / sans frais
1.866.522.9200

phsd.ca

community engagement, these challenges are fundamentally national and global in nature and would benefit from coordinated provincial and intergovernmental approaches.

- **Service continuity and access to care**
  Persistent gaps in service delivery—particularly where public health mandates intersect with primary care—continue to affect continuity of care and health outcomes for vulnerable populations. These challenges reflect broader health system capacity, governance, and accountability pressures, rather than local program design.
- **Jurisdictional complexity and equity for First Nations communities**
  Ongoing ambiguity between federal, provincial, and First Nations roles in service delivery continues to create inequities and operational uncertainty. Despite sustained local engagement and advocacy, progress remains limited, and meaningful resolution requires clearer policy direction, leadership and coordination at higher levels of government.
- **Economic and geopolitical pressures affecting population health**
  External forces, including tariffs and broader economic pressures, are contributing to increased costs and reduced access to essential goods such as nutritious food. These pressures disproportionately affect populations already experiencing vulnerability and are well beyond the scope of influence of local public health agencies. We are please that this is already a priority for your government, and we hope we collaborate to do even more to address them.
- **Persistent systemic inequities**
  Structural racism and long-standing societal barriers continue to harm health outcomes and trust in public systems. While local public health agencies are strengthening equity-focused practices, the underlying drivers of these risks require sustained, cross-sector and system-wide policy attention and collaboration.

While financial sustainability is an underlying consideration in any risk environment, the Board's primary purpose in writing is to underscore that many of the most significant risks facing public health are shared, province-wide challenges that require coordinated system-level engagement and provincial leadership to meaningfully address.

The Board of Health would welcome the opportunity to meet with the Ministry to discuss these risks in greater detail and to share insights from local experience that may support provincial policy and planning efforts. Public Health Sudbury & Districts remains committed to working collaboratively with the Province to strengthen public trust, improve equity, and support resilient and effective public health and health systems across Ontario.

Thank you for your consideration of these important issues.

Sincerely,

Mark Signoretti
Chair, Board of Health

cc: Dr. M.M. Hirji, Medical Officer of Health and Chief Executive Officer
Dr. Kieran Moore, Chief Medical Officer of Health
Dr. Kate Bingham, Associate Chief Medical Officer of Health
France Gélinas, Member of Provincial Parliament, Nickel Belt
Jamie West, Member of Provincial Parliament, Sudbury
Bill Rosenberg, Member of Provincial Parliament, Algoma – Manitoulin
Association of Local Public Health Agencies
Local Municipalities
Ontario Boards of Health

March 31, 2026

The Honourable Marc Miller
Minister of Canadian Heritage
House of Commons
Ottawa, ON K1A 0A6

The Honourable Sean Fraser
Minister of Justice and Attorney General of Canada
House of Commons
Ottawa, ON K1A 0A6

Re: Advancing Bill C-63 (Online Harms Act) to Protect Children and Youth

Dear Ministers,

On behalf of the Windsor-Essex County Board of Health, I am writing to express our strong support for the advancement and strengthening of Bill C-63, the Online Harms Act, and to urge the federal government to implement comprehensive protections that prioritize the safety and well-being of children and youth in Canada.

Across the country, families, educators, and healthcare providers are observing growing challenges faced by children and youth due to digital dependence, harmful online content, cyberbullying, sleep disruption, and mental-health impacts associated with unregulated social media environments. Locally, Windsor-Essex is seeing similar patterns, with increasing concerns about excessive screen use, exposure to inappropriate content, and the effects of social media on emotional regulation, sleep, physical activity, and healthy development.

In February 2026, the Windsor-Essex County Board of Health supported a resolution calling for action to support healthy technology habits among pre-school and school-aged children. This includes policies to support delayed use of technology, consistent protective messaging, early identification and enhanced support for families to support problematic technology use. Building on this, in March 2026, the Board passed a second resolution focused specifically on children and youth social media use, urging federal and provincial governments to implement stronger regulatory measures protect children and youth online, including advancing Bill C-63, the Online Harms Act.

We urge the federal government to move forward swiftly and strengthen Bill C-63 to ensure meaningful protections, clear enforcement, and accountability for platforms.

The Windsor-Essex County Board of Health is committed to supporting this work through local education, data sharing, and community engagement, and would welcome the opportunity to provide further insights.

Sincerely,

Joe Bachetti, Board Chair
Windsor-Essex County Health Unit

March 31, 2026

The Honourable Sylvia Jones
Deputy Premier and Minister of Health
Ministry of Health
College Park 5th Floor
777 Bay Street
Toronto, ON M7A 2J3

The Honourable Paul Calandra
Minister of Education
Ministry of Education
315 Front Street West
Toronto, ON M7A 0B8

Re: Provincial Action to Protect Children and Youth from Online Harms

Dear Ministers,

The Windsor-Essex County Board of Health urges the Province of Ontario to strengthen protections that support healthy technology and social media use among young people. Our Board's resolutions in February and March 2026 reflect growing evidence that excessive screen time, harmful online content, and unregulated platform design are contributing to mental-health concerns, sleep disruption, and developmental impacts across Ontario, including in Windsor-Essex.

Ontario has taken steps through PPM 128 to address digital safety in schools, but broader provincial action is needed to protect children and youth across all digital platforms.

Across Ontario, families, educators, and healthcare providers are observing growing challenges experienced by children and youth, including excessive screen use, exposure to inappropriate content, cyberbullying, sleep disruption, and mental-health impacts. Locally, Windsor-Essex is experiencing similar trends, with increasing concerns about the effects of social media on emotional regulation, sleep, physical activity, and healthy development.

We recommend that Ontario:

- Establish minimum age limits for social media use.
- Mandate age-appropriate design standards that prioritize safety and privacy.
- Strengthen age-verification requirements.
- Increase platform accountability for harmful content and addictive design.

These actions would complement federal initiatives such as Bill C-63 and ensure a coordinated approach to online safety. The Windsor-Essex County Board of Health is committed to supporting this work through education, partnerships, and data.

These actions would complement federal initiatives such as Bill C-63 and ensure a coordinated approach to online safety. The Windsor-Essex County Board of Health is committed to supporting this work through education, partnerships, and data.

Thank you for your leadership in protecting Ontario's young people.

Sincerely,

Joe Bachetti, Board Chair
Windsor-Essex County Health Unit

alPHa
Association of Local PUBLIC HEALTH Agencies

Dr. Joss Reimer,
Chief Public Health Officer
Health Canada

April 1, 2026

Dear Dr. Reimer,

Re: Welcome from alPHa

On behalf of the Association of Local Public Health Agencies (alPHa) and its Boards of Health Section, Council of Ontario Medical Officers of Health Section, and Affiliate organizations, I am writing to welcome you in your new role as Canada's new Chief Public Health Officer.

We are excited to have someone with your breadth of experience in so many aspects of health care and see great opportunities for advancing the aims of public health at the federal level. Your roles as past President of the Canadian Medical Association and Chief Medical Officer for the Winnipeg Regional Health Authority have no doubt contributed to a keen understanding of the vital relationship between health care and public health while also recognizing their different aims.

Your expertise in health and risk communication will also be a tremendous asset, and we share your belief that success in educating and informing the public is predicated on building and maintaining trust, with consistent, evidence-based messaging, with alliances with decision makers and partners at all levels as a cornerstone.

We also appreciate your understanding that public health is complex and multifaceted, whether it is carrying out its routine health protection and promotion activities or responding to a public health emergency.

Your experience at the provincial level will surely translate well to the federal one, and as representatives of Ontario's local public health agencies, we look forward to a fruitful relationship as we implement strategies to address all aspects of health protection and promotion, including specific issues such as the resurgence of vaccine-preventable diseases, emerging threats such as avian influenza A, and perennial issues such as HIV, tuberculosis, and the drug toxicity crisis.

We look forward to working with you to strengthen public health in Canada and ensure the country is well-equipped to respond to public health threats, outbreaks, and emergencies.

The alPHa leadership would be very pleased to have an introductory meeting you when you are able. To schedule a meeting, please have your staff contact Loretta Ryan, Chief Executive Officer, alPHa, at loretta@alphaweb.org.

Sincerely,

Dr. Hsiu-Li Wang,
Chair, alPHa

Copy: Dr. Kieran Moore, Chief Medical Officer of Health, Ontario
Hon. Marjorie Michel, Minister, Health Canada

The **Association of Local Public Health Agencies (alPHa)** is a not-for-profit organization that provides leadership to Ontario's boards of health, medical officers and associate medical officers of health, and senior public health managers across the public health disciplines — including nursing, inspections, nutrition, dentistry, health promotion, epidemiology, and business administration. As public health leaders, alPHa advises and provides expertise to members on the governance, administration, and management of local public health units. The Association also collaborates with governments and other health organizations to foster a strong, effective, and efficient public health system across the province. Through policy analysis, discussion, and collaboration, alPHa's members and staff promote public health policies that support the improvement of health promotion and protection, and disease prevention in communities across Ontario.