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Financial statements of  
Central West Local Health  
Integration Network

March 31, 2019

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## Independent Auditor's Report

To the Board of Directors of  
Central West Local Health Integration Network

### **Audit Opinion**

We have audited the accompanying financial statements of Central West Local Health Integration Network (the "LHIN"), which comprise the statement of financial position as at March 31, 2019 and the statements of operations and changes in net assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements"). We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the LHIN as at March 31, 2019, and the results of its operations, changes in net assets, 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 ("Canadian GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the LHIN 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 LHIN'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 LHIN or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the LHIN'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 GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, 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 LHIN'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 LHIN'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 LHIN to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The image shows a handwritten signature in black ink that reads "Deloitte LLP". The signature is written in a cursive, flowing style.

Chartered Professional Accountants  
Licensed Public Accountants  
June 14, 2019

**Central West Local Health Integration Network**

**Statement of financial position**

As at March 31, 2019

	Notes	<b>2019</b>	2018
		<b>\$</b>	<b>\$</b>
<b>Assets</b>			
Current assets			
Cash		<b>13,525,134</b>	14,006,796
Due from Ministry of Health and Long-Term Care ("MOHLTC")		<b>2,843,244</b>	2,765,654
Due from other LHINs – Enabling Technologies for Integration	4	—	20,346
Accounts receivable		<b>1,382,961</b>	1,253,589
Prepaid expenses		<b>490,927</b>	617,335
		<b>18,242,266</b>	18,663,720
Capital assets	6	<b>784,490</b>	810,955
		<b>19,026,756</b>	19,474,675
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities		<b>15,140,393</b>	13,917,016
Due to Health Service Providers ("HSPs")	13	<b>81,331</b>	2,411,674
Due to other LHINs		<b>228,802</b>	101,351
Due to Ministry of Health and Long-Term Care ("MOHLTC")	3	<b>2,679,738</b>	2,115,340
Deferred operating contributions	7	<b>112,002</b>	118,339
		<b>18,242,266</b>	18,663,720
Commitments and contingencies	9 and 10		
Deferred capital contributions	8	<b>784,490</b>	810,955
<b>Net assets</b>		<b>19,026,756</b>	19,474,675

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

Approved by the Board of Directors:



William Hatanaka, Board Chair



Garry Foster, Audit Committee Chair

**Central West Local Health Integration Network**  
**Statement of operations and changes in net assets**  
Year ended March 31, 2019

	Notes	2019 \$	2018 \$
<b>Revenue</b>			
MOHLTC funding – transfer payments	13	<b>872,195,398</b>	857,425,062
MOHLTC funding – Operations and Initiatives		<b>159,428,570</b>	122,663,280
Interest income		—	153,435
Amortization of deferred capital contributions		<b>273,338</b>	304,502
Other revenue		<b>1,212,827</b>	1,448,200
Total LHIN Operations, Initiatives, Amortization		<b>160,914,735</b>	124,569,417
eHealth-Enabling Technologies for Integration allocated to LHIN's	4	<b>(985,792)</b>	(1,932,719)
Funding repayable to the MOHLTC-unrestricted revenue		<b>(337,991)</b>	(22,780)
Funding repayable to the MOHLTC-restricted revenue		<b>(206,035)</b>	(1,307,215)
Total revenue		<b>1,031,580,315</b>	978,731,765
<b>Expenses</b>			
HSP transfer payments	13	<b>872,195,398</b>	857,425,062
Operations and Initiatives			
Contracted out			
In-home/clinic services		<b>100,907,693</b>	72,233,803
School services		<b>5,560,480</b>	5,153,864
Hospice services		<b>1,150,612</b>	960,815
Salaries and benefits		<b>37,331,179</b>	30,728,787
Medical supplies		<b>6,715,824</b>	4,984,437
Medical equipment rental		<b>1,692,909</b>	1,275,625
Supplies and sundry		<b>3,808,544</b>	3,066,308
Building and ground		<b>1,723,575</b>	1,339,955
Amortization		<b>273,338</b>	304,502
Repairs and maintenance		<b>220,763</b>	148,627
LHIN Operations, Initiatives, Amortization		<b>159,384,917</b>	120,196,723
		<b>1,031,580,315</b>	977,621,785
Excess of revenue over expenses before the undernoted		—	1,109,980
Net liabilities assumed on transition		—	(1,109,980)
Net assets, beginning of year		—	—
<b>Net assets, end of year</b>		<b>—</b>	<b>—</b>

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

## Central West Local Health Integration Network

### Statement of cash flows

Year ended March 31, 2019

	Notes	2019 \$	2018 \$
<b>Operating activities</b>			
Excess of revenue over expenses		—	—
Cash received on transition		—	4,991,591
Net liabilities assumed on transition		—	1,109,980
Less amounts not affecting cash			
Amortization of capital assets		<b>273,338</b>	304,502
Amortization of deferred capital contributions		<b>(273,338)</b>	(304,502)
		—	6,101,571
Changes in non-cash working capital items	11	<b>(481,662)</b>	6,287,636
		<b>(481,662)</b>	12,389,207
<b>Investing activities</b>			
Purchase of capital assets		<b>(246,873)</b>	(257,310)
Increase in deferred contributions		<b>246,873</b>	257,310
		—	—
Net change in cash		<b>(481,662)</b>	12,389,207
Cash, beginning of year		<b>14,006,796</b>	1,617,589
<b>Cash, end of year</b>		<b>13,525,134</b>	14,006,796

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

# Central West Local Health Integration Network

## Notes to the financial statements

March 31, 2019

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### 1. Description of business

The Central West Local Health Integration Network was incorporated by Letters Patent on June 2, 2005 as a corporation without share capital. Following Royal Assent to Bill 36 on March 28, 2006, it was continued under the Local Health System Integration Act, 2006 (the "Act") as the Central West Local Health Integration Network (the "LHIN") and its Letters Patent were extinguished. As an agent of the Crown, the LHIN is not subject to income taxation.

The LHIN is, and exercises its powers only as, an agent of the Crown. Limits on the LHIN's ability to undertake certain activities are set out in the Act.

The LHIN spans the defined geographical areas of Dufferin County, the northern portion of Peel Region, part of York Region, and a small part of the City of Toronto.

The mandate of the LHIN is as follows:

*(a) Plan, fund and integrate the local health system within its geographic area*

The LHIN allows for local communities and health care providers within the geographical area to work together to identify local priorities, plan health services and deliver them in a more coordinated fashion. The LHIN enters into service accountability agreements with health service providers.

The LHIN has also entered into an accountability agreement with the Ministry of Health and Long Term Care ("MOHLTC"), which provides the framework for LHIN accountabilities and activities.

All funding payments to LHIN managed Health Service Providers are flowed through the LHIN's financial statements. Funding payments authorized by the LHIN to Health Service Providers, are recorded in the LHIN's Financial Statements as revenue from the MOHLTC and as transfer payment expenses to Health Service Providers.

*(b) The delivery of home and community care services within its geographic area.*

These services include health and related social services, medical supplies and equipment for the care of persons in home and community settings and to provide goods and services to assist caregivers in the provision of care for such persons, to manage the placement of persons into long-term care homes, supportive housing programs, chronic care and rehabilitation beds in hospitals, and to provide information to the public about, and make referrals to, health and social services.

### 2. Significant accounting policies

The financial statements of the LHIN are the representations of management, prepared in accordance with Canadian public sector accounting standards including the 4200 series for government not-for-profit organizations, as issued by the Public Sector Accounting Board. Significant accounting policies adopted by the LHIN are as follows:

*Revenue recognition*

The LHIN follows the deferral method of accounting for contributions. Contributions from the MOHLTC represent externally restricted contributions which must be spent within the fiscal year provided. Unspent contributions from the MOHLTC are set up as repayable to the MOHLTC at the end of the year. Unrestricted contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.



# Central West Local Health Integration Network

## Notes to the financial statements

March 31, 2019

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### 2. Significant accounting policies (continued)

#### *Ministry of Health and Long-Term Care Funding*

The LHIN is funded by the Province of Ontario in accordance with the Ministry-LHIN Accountability Agreement ("MLAA"), which describes budgetary arrangements established by the MOHLTC. The Financial Statements reflect funding approved by the MOHLTC to support LHIN managed Health Services Providers and the operations of the LHIN. The LHIN cannot authorize payments in excess of the budgetary allocation set by the MOHLTC in the MLAA. Due to the nature of the Accountability Agreement, the LHIN is economically dependent on the MOHLTC.

Transfer payment amounts to Health Service Providers are based on the terms of the Health Service Provider Accountability Agreements with the LHIN, including any amendments made throughout the year. During the year, the LHIN authorizes the transfer of cash to the Health Service Providers. The cash associated with the transfer payment flows directly from the MOHLTC to the Health Service Provider and does not flow through the LHIN bank account.

LHIN Financial Statements includes only transfer payment funds and LHIN operating funds included in the Ministry-LHIN Accountability Agreement.

#### *Capital assets*

Purchased capital assets are recorded at cost. Repairs and maintenance costs are charged to expense. Betterments, which extend the estimated life of an asset, are capitalized

Capital assets are amortized on a straight-line basis based on their estimated useful life as follows:

Furniture and equipment	3-10 years
Computer and communications equipment	3 years
Medical equipment	4 years
Leasehold improvements	Over the term of the lease

For assets acquired or brought into use, during the year, amortization is provided for one half of a year.

#### *Deferred capital contributions*

Contributions received for the purchase of capital assets are deferred and are amortized to income at the same rate as the corresponding capital asset.

#### *Financial instruments*

Financial assets and liabilities are measured at amortized cost, with the exception of cash that is measured at fair value. Financial instruments measured at amortized cost are initially recognized at cost, and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the Statement of operations and changes in net assets.

## Central West Local Health Integration Network

### Notes to the financial statements

March 31, 2019

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## 2. Significant accounting policies (continued)

### *Use of estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards 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 revenue and expenses during the reporting period. Significant estimates include depreciation rates for capital assets and certain accruals. Actual results could differ from those estimates.

## 3. Funding repayable to the MOHLTC

In accordance with the MLAA, the LHIN is required to be in a balanced position at year end. Thus, any funding received in excess of expenses incurred, is required to be returned to the MOHLTC.

The amount due to the MOHLTC at March 31 is made up as follows:

	2019	2018
	\$	\$
Due to MOHLTC, beginning of year	2,115,340	974,005
Due to MOHLTC transferred from CCAC	—	453,294
Funding repaid to MOHLTC	(282,332)	(1,140,052)
Funding repayable to the MOHLTC related to current year activities	837,084	1,549,061
Funding repayable to the MOHLTC related to current year ETI PMO Cluster activities	9,646	279,032
Due to MOHLTC, end of year	<u>2,679,738</u>	<u>2,115,340</u>

## 4. Enabling technologies for integration project management office

Effective April 1, 2013, the LHIN entered into an agreement with Central, Central East, Toronto Central, Mississauga Halton and North Simcoe Muskoka (the "Cluster") in order to enable the effective and efficient delivery of e-health programs and initiatives within the geographic area of the Cluster. Central and Toronto Central LHINs left the cluster on April 1, 2018 to create a new regional cluster. Under the agreement, decisions related to the financial and operating activities of the Enabling Technologies for Integration Project Management Office are shared. No LHIN is in a position to exercise unilateral control.

The Central West LHIN is designated the Lead LHIN with this agreement and as such holds the accountability over the distribution of the funds and manages the shared Project Management Office. In the event that the Cluster experiences a surplus, the Lead LHIN is responsible for returning those funds to the MOHLTC. The total Cluster funding received for the year ended March 31, 2019 was \$2,040,000 (\$2,988,000 in 2018).

Funding of \$985,792 (\$1,932,719 in 2018) was allocated to other LHIN's within the cluster who incurred eligible expenses of \$985,792 (\$1,912,373 in 2018). The LHIN has set up a payable to the MOHLTC for \$9,646.

## Central West Local Health Integration Network

### Notes to the financial statements

March 31, 2019

#### 4. Enabling technologies for integration project management office (continued)

The following provides condensed financial information for the ETI PMO funding and expenses for the cluster:

	Funding allocated \$	Eligible expenses \$	2019 Excess funding \$	2018 Excess funding \$
Central West LHIN	1,054,208	1,044,562	9,646	258,686
Allocation to Other LHINs				
Central LHIN	—	—	—	—
Central East LHIN	345,489	345,489	—	12,354
Toronto Central LHIN	—	—	—	—
Mississauga Halton LHIN	350,866	350,866	—	—
North Simcoe Muskoka LHIN	289,437	289,437	—	7,992
Total Other LHINs	985,792	985,792	—	20,346
Total All LHINs	2,040,000	2,030,354	9,646	279,032

#### 5. Related party transactions

##### *Health Shared Services Ontario ("HSSO")*

HSSO is a provincial agency established January 1, 2017 by O. Reg. 456/16 made under the Local Health System Integration Act, 2006 ("LHSIA") with objects to provide shared services to LHINs in areas that include human resources management, logistics, finance and administration and procurement. HSSO as a provincial agency is subject to legislation, policies and directives of the Government of Ontario and the Memorandum of Understanding between HSSO and the Minister of Health and Long-Term Care.

#### 6. Capital assets

	Cost \$	Accumulated depreciation \$	2019 Net book value \$	2018 Net book value \$
Furniture and equipment	2,605,483	(2,210,702)	394,781	452,168
Computer equipment	282,654	(282,654)	—	2,005
Medical equipment	398,382	(97,625)	300,757	178,875
Leasehold improvements	2,397,984	(2,309,031)	88,953	177,907
	5,684,503	(4,900,012)	784,491	810,955

#### 7. Deferred operating contributions

Deferred operating contributions represent the unamortized amount of grants and other contributions received to fund expenditures of future periods. BTI equipment leases represent the unamortized amount of grants received from Health shared Services Ontario for the payment of computer leases under the Base Technology Infrastructure Project.

## Central West Local Health Integration Network

### Notes to the financial statements

March 31, 2019

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#### 7. Deferred operating contributions (continued)

	2019	2018
	\$	\$
Balance, beginning of year	118,339	—
Operating contributions received during the year	208,722	181,413
Operating contributions transferred from CCAC		111,166
Amount recognized as revenue in the year	(215,059)	(174,240)
Balance, end of year	<u>112,002</u>	<u>118,339</u>

#### 8. Deferred capital contributions

The changes in the deferred capital contributions balance are as follows:

	2019	2018
	\$	\$
Balance, beginning of year	810,955	16,538
Capital contributions received during the year	246,873	257,309
Capital contributions transferred from CCAC	—	841,610
Amortization for the year	(273,338)	(304,502)
Balance, end of year	<u>784,490</u>	<u>810,955</u>

#### 9. Commitments

The LHIN has commitments under various operating leases as follows:

	\$
2020	1,846,465
2021	296,085
2022	53,224
2023	25,494
2024	8,027

#### 10. Contingencies

The LHIN enters into accountability agreements with Health Service Providers which include planned funding targets. The actual funding provided by the LHIN is contingent on the MOHLTC providing the funding.

The LHIN has been named as defendants in various claims. Based on the opinion of legal counsel as to the realistic estimates of the merits of these actions and the LHINs potential liability, management believes any liability resulting from these actions would be adequately covered by existing liability insurance.

## Central West Local Health Integration Network

### Notes to the financial statements

March 31, 2019

#### 11. Change in non-cash working capital balances

	2019	2018
	\$	\$
Due From Ministry of Health and Long Term Care	<b>(77,590)</b>	1,172,236
Due from other LHINs – Enabling Technologies for Integration	<b>20,346</b>	43,068
Accounts receivable	<b>(129,372)</b>	72,537
Prepaid expenses	<b>126,408</b>	(102,089)
Accounts payable and accrued liabilities	<b>1,223,377</b>	5,979,092
Due to Health Service Providers	<b>(2,330,343)</b>	(1,526,216)
Due to other LHINs	<b>127,451</b>	(46,206)
Due to Ministry of Health and Long Term Care	<b>564,398</b>	688,041
Deferred Operating contributions	<b>(6,337)</b>	7,173
Total change in non-cash working capital items	<b>(481,662)</b>	6,287,636

#### 12. Pension plan

The LHIN contributes to the Healthcare of Ontario Pension Plan ("HOOPP"), which is a multi-employer plan, on behalf of approximately 380 members of its staff. The plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by the employees, based on the length of service and rates of pay. The amount contributed to HOOPP for fiscal 2019 was \$2,634,287 (\$2,434,260 in 2018) for current service costs and is included as an expense in the 2019 Statement of operations and changes in net assets. The last actuarial valuation was completed for the plan as of December 31, 2018. At that time, the plan was fully funded.

#### 13. Transfer payment to HSPs

The LHIN has authorization to allocate funding of \$872,195,398 in 2019 to various HSPs in its geographic area. The LHIN approved transfer payments to various sectors as follows:

	2019	2018
	\$	\$
Operations of hospitals	<b>609,882,321</b>	585,329,716
Grants to compensate for municipal taxation–public hospitals	<b>96,975</b>	96,975
Long-Term Care Homes	<b>177,101,783</b>	170,764,034
Community Care Access Centres	–	19,851,161
Community support services	<b>15,882,491</b>	15,166,565
Assisted living services in supportive housing	<b>11,190,366</b>	11,203,007
Community health centres	<b>14,064,935</b>	13,243,463
Community mental health and addictions program	<b>43,976,527</b>	41,770,141
	<b>872,195,398</b>	857,425,062

The LHIN receives funding from the MOHLTC and in turn allocates it to the HSPs. As at March 31, 2019, an amount of \$81,331 (\$2,411,674 in 2018) was receivable from the MOHLTC, and was payable to HSPs. These amounts have been reflected as revenue and expenses in the Statement of operations and changes in net assets and are included in the table above.

## Central West Local Health Integration Network

### Notes to the financial statements

March 31, 2019

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#### 13. Transfer payment to HSPs (continued)

Effective May 31, 2017 the LHIN assumed the assets, liabilities, rights and obligations of the Central West Community Care Access Centre (CCAC). The 2018 comparative amount reported in respect of the CCAC in the table above represents funding provided to the CCAC up to the date of transfer.

#### 14. Board expenses

The following provides the details of Board expenses reported in the Statement of operations and changes in net assets:

	2019	2018
	\$	\$
Board Chair per diem expenses	42,971	48,478
Other Board members' per diem expenses	77,530	59,423
Other governance and travel	60,669	61,794
	<b>181,170</b>	<b>169,695</b>

#### 15. Financial risk

The LHIN through its exposure to financial assets and liabilities, has exposure to credit risk and liquidity risk as follows:

Credit risk relates to the potential that one party to a financial instrument will fail to discharge an obligation and incur a financial loss. The maximum exposure to credit risk is the carrying value reported in the statement of financial position. Credit risk is mitigated through collection practices and the diverse nature of amounts with accounts receivable.

Liquidity risk is the risk that the LHIN will not be able to meet all cash flow obligations as they come due. The LHIN mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and cash flow analysis.

#### 16. Guarantees

The LHIN is subject to the provisions of the Financial Administration Act. As a result, in the normal course of business, the LHIN may not enter into agreements that include indemnities in favor of third parties, except in accordance with the Financial Administration Act and the related Indemnification Directive.

An indemnity of the Chief Executive Officer was provided directly by the LHIN pursuant to the terms of the Local Health System Integration Act, 2006 and in accordance with s.28 of the Financial Administration Act.

#### 17. The Peoples Health Care Act

On April 18, 2019, *The People's Health Care Act* (the "Act") received Royal Assent. This legislation is a key component of the government's plan to build a modern, sustainable and integrated health care system. The Act grants the Minister of Health and Long-Term Care (the "Minister") the power to transfer assets, liabilities, rights, obligations and employees of certain government organizations, including the LHIN, into Ontario Health (a new Crown Agency created by the Act), a health service provider, or an integrated care delivery system. The Act also grants the Minister the power to dissolve these organizations.

## **Central West Local Health Integration Network**

### **Notes to the financial statements**

March 31, 2019

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#### **17. The Peoples Health Care Act (continued)**

On March 8, 2019, the members of the board of directors of Ontario Health were appointed to also constitute the board of the LHIN. The board of directors of Ontario Health is tasked with overseeing the transition process of transferring multiple provincial agencies into Ontario Health. Following the transfer the LHIN, would be dissolved.

The transition process is expected to occur over a number of years. A potential transfer and dissolution date is currently unknown. In the meantime, the LHIN continues to operate as required under the Local Health System Integration Act, 2006 and in accordance with its accountability agreement with the Minister.