AGENDA
FINANCE, HR, AND AUDIT COMMITTEE MEETING

Thursday, September 10, 2026 at 17:15-18:15
Boardroom/Microsoft Teams

Time	Agenda Item	Board Item	Attachment
17:15	**1. Call to Order**		
(1 min)	1.1. Quorum		
(1 min)	1.2. Approval of agenda		P. 1-2
(1 min)	1.3. Declaration of Conflict of Interest (Policy BOD.05.003.X.XX)		
17:18	**2. Minutes**		
(1 min)	2.1. Approval of Previous Meeting's Minutes – June 3, 2026		P. 3-4
	2.2. Business arising from the Minutes		
(1 min)	2.3. Committee Work Plan Review		P. 5
17:20	**3. Matters for Discussion and/or Decision**		
(5 min)	3.1 Review Finance, HR and Audit Committee Effectiveness Survey Results (C. Nagy)	C	P. 6-25
(5 min)	3.2 Review Finance, HR and Audit Committee Terms of Reference (C. Nagy) **That the Finance, HR and Audit Committee recommend to the Governance & Nominating Committee the Terms of Reference as presented.**	C	P. 26-31
(5 min)	3.3 Review Financial Statements and Statistical Information – April-July (L. Ramsay) **THAT the Finance, HR, and Audit Committee review and receive the financial statements as presented.**	D	P. 32-47
(5 min)	3.4 Review Annual Borrowing Report (L. Ramsay) **THAT the Finance, HR, and Audit Committee review and receive the Borrowing report as presented.**	D	P. 48-49
17:40	**4. Matters for Information - Finance**		
(1 min)	4.1 Declaration of Compliance – April, May, and June 2026		P. 50-52
17:41	**5. Matters for Information - People & Partnerships**		
(5 min)	5.1 Review Whistleblowing Report (K. MacGillivray) **THAT the Finance, HR, and Audit Committee review and receive the Whistleblowing report as presented.**	D in camera	P. 53
(5 min)	5.2 Q1 HR Metrics (K. MacGillivray) **THAT the Finance, HR, and Audit Committee review and receive the Q1 HR Metrics as presented.**	D in camera	P. 54-56
17:51	**6. Matters for Information - Building/Property/Infrastructure**		
(5 min)	6.1 Epic Implementation Update (R. Alldred-Hughes)	D	P. 57-58
(5 min)	6.2 CT Scan Update (R. Alldred-Hughes)	D	P. 59-60
(5 min)	6.3 Capital Redevelopment Planning Update (R. Alldred-Hughes)	D	P. 61-63
18:06	**7. Date of Next Meeting**		
	Thursday, November 12, 2026		
18:07	**8. Adjournment**		

Board Item: Matters for Discussion/Decision (D) or Consent Agenda (C)
*Refer to the Accountability for Reasonableness (A4R) framework for organizational ethical issues.

Accountability for Reasonableness (A4R) Ethical Decision Making Framework Steps

Values that Optimize Fairness in the Process of Decision-Making

A4R Action Steps

Determine and Identify

- Determine your mandate and the key question.
- Identify stakeholders and involve them in decision-making.
- Ensure alignment on the problem and question.

Clarify and Provide

- Clarify decision-making procedures (values, strategic priorities).
- Share how decisions will be made and revisited.
- Document rationale for decisions using value-based criteria.

Communicate

- Communicate decisions and their rationale with stakeholders.
- Seek input on communication strategy.

Revisit and Revise

- Revisit decisions as needed based on new evidence or stakeholder input.

Evaluate and Improve

- Evaluate success based on "accountability for reasonableness".
- Identify gaps and implement improvements for future processes.

Centre de bioéthique Champlain Centre for Health Care Ethics

HÔPITAL Glengarry Memorial HOSPITAL

REPORT OF THE MEETING OF THE FINANCE, HR, AND AUDIT COMMITTEE

June 3, 2026 at 4:00PM in the Boardroom/MS Teams

Present:	C. Nagy, Chair	Dr. S. Robertson	G. McDonald
	G. Peters	L. Ramsay, CFO	C. Maruno, HR
	R. Alldred-Hughes, CEO	F. Desjardins	
Regrets:	K. MacGillivray, CHRO		

Summary of Discussion of the meeting
Quorum achieved.

Approval of Agenda

Agenda: The agenda was reviewed.

Moved By: F. Desjardins
Seconded By: G. McDonald
THAT the agenda be approved as presented.

CARRIED

Declaration of Conflict of Interest: there were no conflicts declared.

Minutes

Report from the Previous Meeting: The report of the meeting of May 13, 2026, was shared.

Moved By: Dr. S. Robertson
Seconded By: G. Peters
THAT the report of the meeting of May 13, 2026, be approved as presented.

CARRIED

Committee Work Plan
The committee work plan was shared and remains on track.

Business Arising:
There was no business arising.

Matters for Discussion/Decisions

Review Audited Financial Statements
M. Pharand of MNP presented the audited financial statements.

Moved By: F. Desjardins
Seconded By: Dr. S. Robertson
THAT the Finance, HR & Audit Committee recommend to the Board of Directors that the audited financial statements for 2025-2026 be approved as presented at the Annual Meeting.

It was noted that some Board members were unable to review the financial statements prior to the meeting.

CARRIED

Recommendation of Auditor
The contract for MNP expires in 2028.

Moved By: Dr. S. Robertson
Seconded By: F. Desjardins
THAT the Finance, HR & Audit Committee recommend to the Board of Directors that recommendation be made at the Annual General Meeting that MNP be appointed auditor for the 2026-2027 fiscal year.

CARRIED

HSAA Declaration of Compliance
The HSAA declaration of compliance was reviewed.

Moved By: F. Desjardins
Seconded By: G. Peters
THAT the Finance, HR and Audit Committee recommend to the Board of Directors the approval of the HSAA Declaration of Compliance for 2025-2026 as presented.

CARRIED

BPSAA Attestation
The BPSAA attestation was reviewed.

Moved By: Dr. S. Robertson
Seconded By: G. McDonald
THAT the Finance, HR and Audit Committee recommend to the Board of Directors the approval of the BPSAA attestation for 2025-2026 as presented.

A clerical error was identified, and the applicable period date will be corrected. The definition of a consultant was also discussed.

CARRIED

Matters for Information - Finance

Declaration of Compliance – March 2026
The declaration of compliance for March 2026 was included in the package.

Matters for Information – People & Partnerships

Review Q4 HR Metrics
The Q4 HR metrics were reviewed. Discussion focused on training, including the distinction between hospital-driven and employee-driven education. Training is primarily hospital-driven; however, staff are provided opportunities to express interest in optional training, which is included in these figures. Buddy shifts for orientation and clinical scholar hands-on, on-the-floor training are not included in the reported numbers.

Matters for Information – Building, Property & Infrastructure

Epic Implementation Updates
Deferred with no new updates to provide since the last meeting.

Capital Redevelopment Planning Update
An in-depth discussion took place regarding the letter included in the meeting package. As next steps, a follow-up meeting will be scheduled with MOH, OH, our organization, and RPG to gain a clearer understanding of the data and the rationale behind the OH letter.

Date of Next Meeting

Next meeting: September 2026

S. Laframboise, Recorder

Finance, HR & Audit Committee Work Plan 2026-2027

Deliverable	Legislation/ Accountability	MRP	Occurrence	Sep	Nov	Feb	Mar	May	Jun
STRUCTURE/PROCESSES									
Review Committee Effectiveness Survey Results		Chair	Annually	X					
Review/Recommend Annual Committee Work Plan to Governance for upcoming Board cycle		Chair	Annually					X	
Review/Recommend Committee TOR		Chair	Annually	X					
Declaration of Compliance		CEO	Monthly	X	X	X	X	X	X
FINANCIAL OVERSIGHT									
Review Financial Statements and Statistical Information	PHA; BPSAA	Chair	Monthly	X	X	X	X	X	X
Review Projections			Semi-Annually		X		X		
Review/recommend Audit Plan		Chair	Annually				X		
Review/recommend Audited Financial Statements	PHA	Chair	Annually						X
Recommendation of Auditor		Chair	Annually						X
Review/Recommend Draft Budget 2026-27	HSAA; PHA	Chair	Annually			X			
Review/recommend Capital Plan 2026-27	HSAA; PHA	Chair	Annually				X		
Review Investments	BPSAA	Chair	Bi-Annual		Q1/Q2			Q3/Q4	
Review Executive Expense Report		CFO	Bi-Annual		Q1/Q2			Q3/Q4	
Review Annual Borrowing Report	PHA			X					
PEOPLE/PARTNERSHIPS									
Review HR Metrics Report	Accreditation	CHRO	Quarterly	Q1	Q2	Q3		Q4	
Review Strategic HR Plan		CHRO	Annually			X			
Employee Engagement Survey Results	Accreditation	CHRO	Annually				X		
Enterprise Risk Management Review	Accreditation	CEO	Annually		X				
Board Award of Excellence Call for Nominations		Chair	Annually				X		
Board Award of Excellence Selection		Chair	Annually					X	
Review Talent Management	Accreditation	CHRO	Annually					X	
Review IDEA Framework		CHRO	Annually			X			
Review Whistleblowing Report	BPSAA	CEO	Annually	X					
Review Psychological Safety Program		CHRO	Annually						X
BUILDING/PROPERTY/INFRASTRUCTURE									
Ongoing Projects		CFO	As Occurs						
Epic Implementation Update		CEO	Monthly	X	X	X			
Capital Redevelopment Planning	MOH	CEO	As Occurs						
Cyber Security Report	PHIPA	CFO	Annually		X				
Environmental Stewardship Program Update		CFO	Annually						X
Energy Scorecard Review	Broader Public Sector Energy Reporting Regulation	CFO	Annually		X				
CT Scan Update		CEO	As Occurs	X					
REGULATORY COMPLIANCE									
Complete Related Parties' Transaction Email – due May 31	BPSAA	EA	Annually						X
HSAA Declaration of Compliance	HSAA	CFO	Annually						X
BPSAA Attestation	BPSAA	CFO	Annually						X
ESTIMATED PREPARATION TIME FOR MEETING				1H	1H	1H	1H	1H	1H

Revisions since prior report:

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HÔPITAL Glengarry Memorial HOSPITAL

BRIEFING NOTE FOR

☐ Board of Directors ☒ Board Committee – Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: August 20, 2026 Meeting Date Prepared for: September 10, 2026

Subject: 2025-2026 Finance, HR, and Audit Committee Effectiveness Survey Results

Prepared by: Robert Alldred-Hughes, President & CEO

☐ DECISION SOUGHT* ☒ FOR DISCUSSION/INPUT ☐ FOR INFORMATION ONLY

PURPOSE

- To review the results of the Finance, HR, and Audit Committee Meeting Effectiveness Survey completed at the end of the 2025-2026 Board Cycle, and determine any actions required on the part of the Committee to sustain positive results and identify opportunities for improvement in identified areas.

IMPLICATIONS TO OTHER STANDING COMMITTEES

Are there any material or significant implications for other Standing Committees? ☐ *No* ☒ *Yes, please specify:*

- Board of Directors

SITUATION & BACKGROUND

A brief description of the background to the issue.

- The HGMH Committee Self-Assessment is one of the ways the committee can assess the degree to which its structure and processes are effective in supporting board performance.
- In the Spring of 2026, the Finance, HR, and Audit Committee completed a self-assessment using the tool provided by the hospital.
- Based on the completed assessment process, the committee can develop a work plan to address areas for improvement or identified gaps.

OPTIONS CONSIDERED & ANALYSIS

Outline alternatives that were contemplated in coming to a recommendation. If no viable alternatives exist, include that information as well.

- The committee self-assessment is structured to evaluate the following 5 domains:
    1. Terms of Reference and Composition
    2. Committee Management
    3. Committee Effectiveness
    4. Chair Effectiveness
    5. Overall Committee Performance

- The following tables provide the response data from all respondents to the survey:

Terms of Reference and Composition

	Fully Satisfactory	Could Improve	Unknown	Total
The committee has clear and appropriate Terms of Reference.	100.00% 2	0% 0	0% 0	2
The committee has the right number of members.	100.00% 2	0% 0	0% 0	2
The committee has members with the skills and expertise that are needed by the committee.	100.00% 2	0% 0	0% 0	2

RESPONSES

There are no responses.

Committee Management

	Fully Satisfactory	Could Improve	Unknown	Total
The committee meets at the appropriate time of day.	100.00% 2	0% 0	0% 0	2
I received orientation to the committee that was helpful to me as a member of the committee.	100.00% 2	0% 0	0% 0	2
The committee is receiving the support from hospital management that it requires.	100.00% 2	0% 0	0% 0	2
Information is received sufficiently in advance of the meeting.	100.00% 2	0% 0	0% 0	2
The committee meets the right number of times over the year.	100.00% 2	0% 0	0% 0	2

RESPONSES

There are no responses.

Committee Effectiveness

	Fully Satisfactory	Could Improve	Unknown	Total
The committee is working effectively.	100.00% 2	0% 0	0% 0	2
The committee performed its annual workplan.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by ensuring processes are in place to prepare an annual operating and capital budget, reviewing it, and recommending it to the Board.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing and monitoring the hospital's monthly financial performance and reviewing and recommending to the Board any plans developed to address variances between budget and actual performance.	100.00% 2	0% 0	0% 0	2

The committee is effectively performing by reviewing and recommending to the Board long-term financial goals, and revenue and expense projections.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing with management health care developments and legislative changes that may have an impact on financial resources or performance and report to the Board.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by ensuring there is a process in place to manage the hospital's assets.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing and making recommendations concerning material asset acquisitions not contemplated in the annual operating plan.	100.00% 2	0% 0	0% 0	2

The committee is effectively performing by reviewing and recommending to the Board banking arrangements, including lines of credit and long-term debt.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by advising the Board with respect to donations and the terms of any donor recognition agreements.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by recommending an incentive-based compensation system for the CEO and COS that is compliant with the legislative environment.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing with the CEO and COS existing staff and physician management resources and plans, including recruitment and learning programs.	100.00% 2	0% 0	0% 0	2

The committee is effectively performing by reviewing on an annual basis the Human Resources Plan to ensure alignment with the strategic plan.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by ensuring coordination and alignment with the Medical Advisory Committee for physician human resource planning.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by receiving and reviewing on a period basis a report on human resources performance indicators.	100.00% 2	0% 0	0% 0	2

RESPONSES

There are no responses.

Chair Effectiveness

	Fully Satisfactory	Could Improve	Unknown	Total
The Chair is prepared for committee meetings.	100.00% 2	0% 0	0% 0	2
The Chair keeps the meetings on track.	100.00% 2	0% 0	0% 0	2
The Chair fairly reports the committee's work to the Board.	100.00% 2	0% 0	0% 0	2
The Chair encourages participation and manages discussion.	100.00% 2	0% 0	0% 0	2

RESPONSES

There are no responses.

Overall Committee Performance

	Fully Satisfactory	Could Improve	Unknown	Total
Overall, I am satisfied with my contribution to the committee.	100.00% 2	0% 0	0% 0	2
Overall, I am satisfied with the committee's contribution to the Board.	100.00% 2	0% 0	0% 0	2

RESPONSES

There are no responses.

Overview:

- While there were only two respondents to the survey, the results demonstrate satisfaction of the committee effectiveness in 2025-2026.

Actions for Consideration:

- Remain status quo

Questions for consideration:

- Based on the results of the survey, are there areas the Committee would like to explore alternate ways of accomplishing its work?
- Are there other areas the Committee would like to develop actions to support the Committees effectiveness?

IMPLEMENTATION & COMMUNICATION PLAN

Consider how the recommendation will be rolled-out and communicated to all key stakeholders.

- Results and associated actions to be shared with HGMH Board in October 2026, following review from the Governance Committee, along with all other committee results.

Q1 2 responses

Terms of Reference and Composition

	Fully Satisfactory	Could Improve	Unknown	Total
The committee has clear and appropriate Terms of Reference.	100.00% 2	0% 0	0% 0	2
The committee has the right number of members.	100.00% 2	0% 0	0% 0	2
The committee has members with the skills and expertise that are needed by the committee.	100.00% 2	0% 0	0% 0	2
				6

Q2 For any answer above you marked as "could improve", please provide details below.

Answered: 0 Skipped: 2

#	RESPONSES	DATE
	There are no responses.	

Q3 2 responses

Committee Management

	Fully Satisfactory	Could Improve	Unknown	Total
The committee meets at the appropriate time of day.	100.00% 2	0% 0	0% 0	2
I received orientation to the committee that was helpful to me as a member of the committee.	100.00% 2	0% 0	0% 0	2
The committee is receiving the support from hospital management that it requires.	100.00% 2	0% 0	0% 0	2
Information is received sufficiently in advance of the meeting.	100.00% 2	0% 0	0% 0	2
The committee meets the right number of times over the year.	100.00% 2	0% 0	0% 0	2
				10

Q4 For any answer above you marked as "could improve", please provide details below.

Answered: 0 Skipped: 2

#	RESPONSES	DATE
	There are no responses.	

Q5 2 responses

Committee Effectiveness

	Fully Satisfactory	Could Improve	Unknown	Total
The committee is working effectively.	100.00% 2	0% 0	0% 0	2
The committee performed its annual workplan.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by ensuring processes are in place to prepare an annual operating and capital budget, reviewing it, and recommending it to the Board.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing and monitoring the hospital's monthly financial performance and reviewing and recommending to the Board any plans developed to address variances between budget and actual performance.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing and recommending to the Board long-term financial goals, and revenue and expense projections.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing with management health care developments and legislative changes that may have an impact on financial resources or performance and report to the Board.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by ensuring there is a process in place to manage the hospital's assets.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing and making recommendations concerning material asset acquisitions not contemplated in the annual operating plan.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing and recommending to the Board banking arrangements, including lines of credit and long-term debt.	100.00% 2	0% 0	0% 0	2
				30

	Fully Satisfactory	Could Improve	Unknown	Total
The committee is effectively performing by advising the Board with respect to donations and the terms of any donor recognition agreements.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by recommending an incentive-based compensation system for the CEO and COS that is compliant with the legislative environment.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing with the CEO and COS existing staff and physician management resources and plans, including recruitment and learning programs.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by reviewing on an annual basis the Human Resources Plan to ensure alignment with the strategic plan.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by ensuring coordination and alignment with the Medical Advisory Committee for physician human resource planning.	100.00% 2	0% 0	0% 0	2
The committee is effectively performing by receiving and reviewing on a period basis a report on human resources performance indicators.	100.00% 2	0% 0	0% 0	2
				30

Q6 For any answer above you marked as "could improve", please provide details below.

Answered: 0 Skipped: 2

#	RESPONSES	DATE
	There are no responses.	

Q7 2 responses

Chair Effectiveness

	Fully Satisfactory	Could Improve	Unknown	Total
The Chair is prepared for committee meetings.	100.00% 2	0% 0	0% 0	2
The Chair keeps the meetings on track.	100.00% 2	0% 0	0% 0	2
The Chair fairly reports the committee's work to the Board.	100.00% 2	0% 0	0% 0	2
The Chair encourages participation and manages discussion.	100.00% 2	0% 0	0% 0	2
				8

Q8 For any answer above you marked as "could improve", please provide details below.

Answered: 0 Skipped: 2

#	RESPONSES	DATE
	There are no responses.	

Q9 2 responses

Overall Committee Performance

	Fully Satisfactory	Could Improve	Unknown	Total
Overall, I am satisfied with my contribution to the committee.	100.00% 2	0% 0	0% 0	2
Overall, I am satisfied with the committee's contribution to the Board.	100.00% 2	0% 0	0% 0	2
				4

Q10 For any answer above you marked as "could improve", please provide details below.

Answered: 0 Skipped: 2

#	RESPONSES	DATE
	There are no responses.	

Q11 Comments and suggestions for improvement to committee processes:

Answered: 0 Skipped: 2

#	RESPONSES	DATE
	There are no responses.	

DECISION SUPPORT DOCUMENT FOR

☐ Board of Directors ☒ Board Committee – Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: August 20, 2026 Meeting Date Prepared for: September 10, 2026

Subject: Annual Review Committee Terms of Reference

Prepared by: Robert Alldred-Hughes, President & CEO

☒ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☐ FOR INFORMATION ONLY

PURPOSE

- All committee Terms of Reference are to be reviewed on an annual basis.

RECOMMENDATION / MOTION

That the Finance, HR, and Audit Committee recommend to the Governance and Nominating Committee the Finance, HR, and Audit Committee Terms of Reference for 2026-2027 as presented.

IMPLICATIONS TO OTHER STANDING COMMITTEES

Are there any material or significant implications for other Standing Committees?
☐ *No* ☐ *Yes, please specify:*

SITUATION & BACKGROUND

A brief description of the background to the issue.

- Terms of Reference are reviewed annually by all Board Committees to ensure they remain relevant and effective in guiding the committee's activities and responsibilities. The Governance and Nominating Committee oversees final review of all Committee Terms of Reference to ensure standardization.
- The Finance, HR, and Audit Committee Terms of Reference underwent a comprehensive review during the 2023-2024 board cycle, with support from BLG and as part of the hospital's work to ensure compliance with the Ontario Not-for-Profit Corporations Act (ONCA).
- No changes to the Terms of Reference are being proposed by management as part of this year's annual review. The current Terms of Reference are considered to continue to appropriately reflect the Committee's mandate and responsibilities.
- As part of the annual review, committee members are invited to consider whether the Terms of Reference continue to meet the Committee's needs and reflect how it carries out its oversight responsibilities. Members are encouraged to identify any areas that may benefit from clarification, modernization or adjustment based on the Committee's experience over the past year.

SUPPORTING DOCUMENTS/ATTACHMENTS

List any supporting documents or attachments

- Finance, HR, and Audit Committee Terms of Reference

TERMS OF REFERENCE
FINANCE, HUMAN RESOURCES, AND AUDIT COMMITTEE OF THE BOARD

ROLE:	• Responsible on behalf of the board of directors (the "**Board**") for oversight of financial matters and the annual external audit. • To provide oversight over the planning of construction, renovation and maintenance of infrastructure and associated equipment. • Assist the Board in fulfilling its obligations relating to human resources and compensation matters.
RESPONSIBIILITIES:	***Budget Planning and Oversight*** • Ensure that there are processes in place for the development of an annual operating budget and capital budget. • Review and recommend to the board financial assumptions used to develop operating budget, capital budget and strategic plan. • Review and recommend to the board the annual operating plan and budget, and the capital plan and budget; • Review on a routine basis financial performance and compare actual performance against budget including year-end projections. • Review and recommend to the Board plans developed by management to address variances between budget and actual performance. • Oversee implementation of plans to address variances and report to the Board. ***Long-Term Planning*** • Oversee and assess achievement of the financial aspects of the strategic plan. • Review and recommend to the Board multi-year financial goals and long-term revenue and expense projections. • Review, with management, industry developments and legislative changes that may have an impact on financial resources or performance and report to the Board. ***Asset Management*** • Ensure there are processes in place to manage the assets of the Corporation. • Review and make recommendations on material asset acquisitions not contemplated in the annual capital plan. ***Financial Transactions*** • Review and make recommendations to the Board on

banking arrangements.
- Review and make recommendations to the Board on lines of credit and long-term debt.

Donations and Bequests
Advise the Board on major gifts that involve donor recognition agreements and related policies.

Investments
- Review and recommend to the Board the Corporation's investment policy.
- Oversee investment performance for compliance with the investment policy.

Internal Controls, Risk Management, and Oversight of Internal Audit
- Oversee, review, and make recommendations to the Board on management's risk management processes.
- Review and make recommendations on the adequacy of financial resources.
- Review and make recommendations on insurance coverage.
- Obtain reasonable assurance from management that the Corporation's financial accounting systems and financial reporting systems, including fraud prevention and risk management, are appropriately designed and that internal controls are operating effectively.
- Identify unusual risks and oversee management's plan to address unusual or unanticipated risks and make recommendations to the Board.
- Review and make recommendations on the quality and integrity of management's internal controls, including scope of work of the internal auditor and overseeing management's response and resulting action plans to address issues or deficiencies identified by internal auditor.

External Audit
- Recommend to the Board the external auditor for appointment or re-appointment by the members at the annual members' meeting.
- Annually review and make recommendations to the Board on the external auditor's remuneration.
- Meet with the external auditor to review the proposed scope of audit.
- Review, approve, and authorize management to execute

	the external auditor's engagement letter. • Oversee performance of the external audit as required, including ensuring the external auditor is receiving the assistance of management. • Review audited financial statements and the external auditor's report and make recommendations to the Board. • Meet with the external auditor and receive and review recommendations with respect to management, accounting systems, and internal control issues. • At least annually, the elected director committee members shall meet with the external auditor without management present. • Review non-audit services provided by the external auditor and other factors that might compromise the external auditor's independence and make recommendations to ensure independence. • Review management's response to internal control recommendations of the external auditor and oversee implementation of internal control recommendations. ***Human Resources*** • Recommend an incentive-based compensation system for the chief of staff and the chief executive officer that is compliant with the legislative environment. • Review, together with the chief executive officer and chief of staff, existing staff and physician management resources and plans, including recruitment and learning programs. • Participate in the creation of the Corporation's strategic plan and provide input from a human resources perspective. • Review on an annual basis the Corporation's human resources plan to ensure alignment with the strategic plan for the organization. • Receive and review on a periodic basis a report on the human resources' performance indicators. ***Building and Property*** • Make recommendations to the board for the purchase of equipment, property, renovations to existing building or construction of new buildings. • Make such recommendations in conjunction with the annual capital budget with exceptions for emergency purchases. ***Compliance with Applicable Law*** • Oversee compliance with accounting and financial, legal, public disclosure, and regulatory requirements.

	• Approve material changes to accounting principles and practices as suggested by management with the concurrence of the external auditor. ***Other*** • Perform such other duties as may be requested by the Board from time to time.
CHAIR:	• Treasurer of the Board
MEMBERSHIP:	• The Treasurer • The Board Chair, or their designate • The Chief Executive Officer, ex officio • The VP of Support Services and Chief Financial Officer, ex officio • A minimum of three elected Directors of the Board (minimum one bilingual Director in English and French) • Invited guests may attend committee meetings at the invitation of the Chair • In accordance with the Ontario *Not-for-Profit Corporation Act*, 2010, the committee shall be comprised exclusively of directors of the Corporation, and the majority of committee members must not be officers or employees of the Corporation or any of its affiliates[1]
MEETING PARTICIPATIONG	• Notice of the time and place of committee meetings shall be given to the external auditor.[2] The external auditor shall be entitled to attend committee meetings and to be heard, and shall attend every committee meeting if requested to do so by a committee member.[3] • The Vice President of Support Services and Chief Financial Officer of the Corporation, *ex officio*, shall be invited to attend and participate in these meetings as a guest, but shall not have a vote. • The Chief Human Resources Officer, *ex officio*, shall be invited to attend and participate in these meetings as a guest, but shall not have a vote.
VACANCY:	• When a vacancy occurs among the appointed members, the

[1] ONCA, s. 80(1), provides that a corporation may have an audit committee comprising one or more directors and the majority of the committee must not be officers or employees of the corporation or of any of its affiliates.

[2] ONCA, s. 80(2) provides that the corporation shall give the auditor notice of the time and place of any meeting of the audit committee. The auditor is entitled to attend the meeting at the expense of the corporation and be heard, and shall attend every meeting of the committee if requested to do so by one of its members.

[3] ONCA, s. 80(2).

TERMS OF REFERENCE
FINANCE, HUMAN RESOURCES, AND AUDIT COMMITTEE OF THE BOARD

	Chair of the board may appoint a member to fill the vacancy for the unexpired portion of the term.
VOTING MEMBERS :	• Only board directors appointed to this committee may vote.
FREQUENCY OF MEETINGS AND MANNER OF CALL:	• At least six (6) times annually, at the call of the committee chair. Meetings may also be held at the call of the external auditor or a committee member.[4]
QUORUM:	• 51% of voting members.
RESOURCES:	• VP of Support Services and Chief Financial Officer
REPORTS TO	• Board of Directors
DATE OF LAST REVIEW	• ~~September 2025~~September 2026

[4] ONCA, s. 80(3) provides that the auditor or a member of the audit committee may call a meeting of the committee.

HÔPITAL Glengarry Memorial HOSPITAL

DECISION SUPPORT DOCUMENT FOR

☐ Board of Directors ☒ Board Committee - Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: September 2, 2026 Meeting Date Prepared for: September 10, 2026

Subject: April 2026, May 2026, June 2026 and July 2026 Financial Statements

Prepared by: Linda S. Ramsay

☐ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☒ FOR INFORMATION ONLY

PURPOSE

- Financial Statement explanations of variances between actual and budgeted amounts for the months of April, May and June 2026. Note: Budget figures presented are based on the annual amount divided by 12 months.

ANALYSIS OF FINANCIAL INFORMATION

- April/May/June/July 2026:
  - Wages: April wages were approximately 10 % over budget, primarily due to overall occupancy reaching 86.94 % during the month, resulting in increased staffing requirements.
  - Benefits: Benefits were higher than budget in May because May was a three-pay period month. The budgeting system does not accrue benefits and instead, benefits are recorded when payroll is processed.
  - Security: Additional security costs were incurred in April and May to provide one-to-one patient observation for a patient requiring continuous monitoring due to behavioral concerns.
  - Business Development: An unbudgeted expense is incurred for a business analyst engaged to develop strategies to increase out-of-province endoscopy volumes.
  - Parking revenue: Parking revenue was below budget in April because parking gates were opened while the emergency department was temporarily relocated to the clinic/OR area.
  - Base funding: As of June 29, 2026, funding confirmation letters had not yet been received. As a result, April and May revenues each remain approximately 2 % below budget, based on the anticipated increase to base funding.
  - P4R Medical remuneration: A total of $ 43,785 in P4R medical remuneration was paid in April, May, June and July. However, the corresponding revenue has not yet been recognized due to the absence of funding confirmation.
  - Renovations related to the relocation of the Community Wide Scheduling (CWS) desk and the discharge planner's office commenced in June.
  - There has been excellent collaboration between Housekeeping and Maintenance teams. Since the beginning of the year, Housekeeping has been proactively identifying water leaks throughout the hospital and submitting repair tickets to ensure they are addressed promptly. As a result, more than 15 leaking sinks and toilets, along with an exterior hose spigot, have been repaired throughout the hospital. These collaborative efforts have significantly reduced water waste and helped decrease our water consumption, resulting in a reduction of more than 50 % in our water billing.

ANALYSIS OF STATISTICAL INFORMATION

- Inpatient occupancy: Overall inpatient occupancy was below budget. June showed a significant decline in occupancy, and this lower level has continued into August.
- ER volumes: Emergency Department visits exceeded budget, reflecting increased demand for emergency services. However, the proportion of out-of-province visits remains below the budgeted target, which was reduced in 2026-2027 based on historical trends.

FUTURE ITEMS TO CONSIDER

- The funding announcement made on June 30, 2026, was not received until mid-August. As a result, base and P4R funding for April through July will be recorded in August. The amounts of $ 258,400 in base funding and $ 86,672 in P4R funding for the four-month period are not reflected in these financial statements. Including these amounts, the year-to-date surplus would be a little over $ 13,000.
- The costs associated with the CWS, and the discharge planner office renovations are currently recorded as operating expenses. Reclassification of eligible costs to capital may be considered, if appropriate.

SUPPORTING DOCUMENTS/ATTACHMENTS

- Financial statements

HOPITAL GLENGARRY MEMORIAL HOSPITAL
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING APRIL 30, 2026

ACTUAL Apr-26	BUDGET Apr-26	VARIANCE Apr-26	ACTUAL May-26	BUDGET May-26	VARIANCE May-26		ACTUAL YTD - APR 2026	BUDGET YTD - APR 2026	VARIANCE YTD - APR 2026
						Revenue:			
1,602,414	1,634,352	(31,938)			0	MOHLTC Base Allocation	1,602,414	1,634,352	(31,938)
						MOHLTC Base Allocation - one time funding	0	0	0
						MOHLTC Special HHR programs	0	0	0
208,696	218,525	(9,829)			0	Alternate Emergency Funding Payments	208,696	218,525	(9,829)
35,208	34,539	669			0	Physician Payments	35,208	34,539	669
245,120	214,042	31,078			0	Patient revenues from other Payers	245,120	214,042	31,078
20,634	13,334	7,300			0	Differential and Co-Payment	20,634	13,334	7,300
(4,167)	(4,167)	0			0	Bad Debts	(4,167)	(4,167)	0
39,190	46,314	(7,124)			0	Recoveries and Miscellaneous	39,190	46,314	(7,124)
10,000	10,000	0			0	Amortization Grants/Donations - Equipment	10,000	10,000	0
2,157,095	2,166,939	(9,844)	0	0	0	Total Revenues	2,157,095	2,166,939	(9,844)
						Expenses			
1,167,810	1,095,148	72,662			0	Compensation - Salary and Wages	1,167,810	1,095,148	72,662
301,969	322,196	(20,227)			0	Employee Benefits	301,969	322,196	(20,227)
294,010	286,663	7,347			0	Medical Staff Remuneration	294,010	286,663	7,347
28,293	33,295	(5,002)			0	Medical and Surgical Supplies	28,293	33,295	(5,002)
25,160	25,724	(564)			0	Drugs and Medical Gases	25,160	25,724	(564)
383,157	413,666	(30,509)			0	Other Expenses	383,157	413,666	(30,509)
19,165	19,165	0			0	Amortization of Software License and Fees	19,165	19,165	0
19,852	19,851	1			0	Amortization of Equipment	19,852	19,851	1
2,239,416	2,215,708	23,708	0	0	0	Total Expenses	2,239,416	2,215,708	23,708
(82,321)	(48,769)	(33,552)	***0***	0	0	Surplus/(Deficit) From Operations	***(82,321)***	(48,769)	(33,552)

ACTUAL Apr-26	BUDGET Apr-26	VARIANCE Apr-26	ACTUAL May-26	BUDGET May-26	VARIANCE May-26	ACTUAL YTD - APR 2026	BUDGET YTD - APR 2026	VARIANCE YTD - APR 2026
Loss of Revenues compared to Budget								
Out of province								
124,652	146,715					124,652	146,715	(22,063)
In Patient O/P								
49,647	6,621					49,647	6,621	43,026
Rental Income								
4,907	4,250					4,907	4,250	657
Parking								
14,531	19,167					14,531	19,167	(4,636)
Details of Other Expenses								
Supplies (4000)								
63,287	76,361					63,287	76,361	(13,074)
Services (6000)								
94,717	99,391					94,717	99,391	(4,674)
Equipment, R & M and software support (7100)								
92,883	111,166					92,883	111,166	(18,283)
Contracted Out services (8000)								
118,259	116,833					118,259	116,833	1,426
Building and grounds (9000)								
14,010	9,915					14,010	9,915	4,095
383,156	413,666		0	0		383,156	413,666	**(30,510)**
Information technology (excluding Wages, Benefits and Depreciation)								
58,552	73,136					58,552	73,136	(14,584)

Transaction Search - Loans

Linda S Ramsay, GLENGARRY MEMORIAL H
Report Creation Date:Jun 04, 2026 11:20:46 AM ET

Date: From **Apr 01, 2025** To **Apr 30, 2026**
No of Loans:**2**
Transaction Amount: From To
Transaction Type:**All**

Account: 14566 -47430021 -002 -GLENGARRY MEMORIAL H Currency: CAD

Description	Effective Date	Debits	Credits
WITHDRAWAL	Jul 17, 2025	-665,106.00	
INTEREST PAYMENT	Jul 30, 2025		1,172.59
INTEREST PAYMENT	Sep 02, 2025		2,796.18
INTEREST PAYMENT	Oct 01, 2025		2,741.51
INTEREST PAYMENT	Oct 30, 2025		2,569.32
WITHDRAWAL	Nov 12, 2025	-147,785.92	
INTEREST PAYMENT	Dec 01, 2025		2,838.05
INTEREST PAYMENT	Dec 30, 2025		2,973.18
INTEREST PAYMENT	Jan 30, 2026		3,072.29
INTEREST PAYMENT	Mar 02, 2026		2,874.07
INTEREST PAYMENT	Mar 30, 2026		2,973.18
INTEREST PAYMENT	Apr 30, 2026		3,072.29
Account Total :		-812,891.92	27,082.66

HOPITAL GLENGARRY MEMORIAL HOSPITAL
BALANCE SHEET
AS AT APRIL 30, 2026

	APRIL 30, 2026
Current Assets	
Cash and Investments	2,365,630
Accounts receivable	661,309
Inventory	161,141
Prepaid Expenses	275,093
	3,463,173
Capital assets minus accumulated depreciation	11,525,934
Total Assets	14,989,107
Current Liabilities	
Credit Line	0
Accounts payables and accrued liabilities	3,999,033
Employee future benefits	1,344,057
Deferred income	74,500
	5,417,590
Long-term debt	812,892
Deferred contributions	6,270,995
Net assets	
Restricted	928,773
Unrestricted	319,704
Capital Fund reserves	1,239,153
	2,487,630
	14,989,107

HOPITAL GLENGARRY MEMORIAL HOSPITAL
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING MAY 31, 2026

ACTUAL Apr-26	BUDGET Apr-26	VARIANCE Apr-26	ACTUAL May-26	BUDGET May-26	VARIANCE May-26		ACTUAL YTD - MAY 2026	BUDGET YTD - MAY 2026	VARIANCE YTD - MAY 2026
						Revenue:			
1,602,414	1,634,352	(31,938)	1,602,414	1,634,352	(31,938)	MOHLTC Base Allocation	3,204,828	3,268,704	(63,876)
						MOHLTC Base Allocation - one time funding	0	0	0
						MOHLTC Special HHR programs	0	0	0
208,696	218,525	(9,829)	225,294	218,525	6,769	Alternate Emergency Funding Payments	433,990	437,050	(3,060)
35,208	34,539	669	35,205	34,538	667	Physician Payments	70,413	69,077	1,336
245,120	214,042	31,078	218,864	214,042	4,822	Patient revenues from other Payers	463,984	428,084	35,900
20,634	13,334	7,300	31,809	13,332	18,477	Differential and Co-Payment	52,443	26,666	25,777
(4,167)	(4,167)	0	(4,167)	(4,166)	(1)	Bad Debts	(8,334)	(8,333)	(1)
39,190	46,314	(7,124)	66,882	46,312	20,570	Recoveries and Miscellaneous	106,072	92,626	13,446
10,000	10,000	0	10,000	10,000	0	Amortization Grants/Donations - Equipment	20,000	20,000	0
2,157,095	2,166,939	(9,844)	2,186,301	2,166,935	19,366	Total Revenues	4,343,396	4,333,874	9,522
						Expenses			
1,167,810	1,095,148	72,662	1,184,590	1,095,127	89,463	Compensation - Salary and Wages	2,352,400	2,190,275	162,125
301,969	322,196	(20,227)	405,375	322,166	83,209	Employee Benefits	707,344	644,362	62,982
294,010	286,663	7,347	285,344	286,656	(1,312)	Medical Staff Remuneration	579,354	573,319	6,035
28,293	33,295	(5,002)	31,798	33,289	(1,491)	Medical and Surgical Supplies	60,091	66,584	(6,493)
25,160	25,724	(564)	23,881	25,721	(1,840)	Drugs and Medical Gases	49,041	51,445	(2,404)
383,157	413,666	(30,509)	354,486	413,660	(59,174)	Other Expenses	737,643	827,326	(89,683)
19,165	19,165	0	19,165	19,165	0	Amortization of Software License and Fees	38,330	38,330	0
19,852	19,851	1	19,852	19,851	1	Amortization of Equipment	39,704	39,702	2
2,239,416	2,215,708	23,708	2,324,491	2,215,635	108,856	Total Expenses	4,563,907	4,431,343	132,564
(82,321)	(48,769)	(33,552)	***(138,190)***	(48,700)	(89,490)	Surplus/(Deficit) From Operations	***(220,511)***	(97,469)	(123,042)

ACTUAL Apr-26	BUDGET Apr-26	VARIANCE Apr-26	ACTUAL May-26	BUDGET May-26	VARIANCE May-26	ACTUAL YTD - MAY 2026	BUDGET YTD - MAY 2026	VARIANCE YTD - MAY 2026
Loss of Revenues compared to Budget								
Out of province								
124,652	146,715		105,227	146,712		229,879	293,427	(63,548)
In Patient O/P								
49,647	6,621		39,463	6,621		89,110	13,242	75,868
Rental Income								
4,907	4,250		4,281	4,250		9,188	8,500	688
Parking								
14,531	19,167		20,519	19,166		35,050	38,333	(3,283)
Details of Other Expenses								
Supplies (4000)								
63,288	76,361		90,522	99,382		153,810	175,743	(21,933)
Services (6000)								
94,717	99,391		62,170	76,353		156,887	175,744	(18,857)
Equipment, R & M and software support (7100)								
92,883	111,166		79,096	111,171		171,979	222,337	(50,358)
Contracted Out services (8000)								
118,259	116,833		109,477	116,834		227,736	233,667	(5,931)
Building and grounds (9000)								
14,010	9,915		13,219	9,920		27,229	19,835	7,394
383,157	413,666		354,484	413,660		737,641	827,326	**(89,685)**
Information technology (excluding Wages, Benefits and Depreciation)								
58,552	73,136		51,526	73,131		110,078	146,267	(36,189)

Transaction Search - Loans

Linda S Ramsay, GLENGARRY MEMORIAL H
Report Creation Date:Jun 29, 2026 02:28:33 PM ET

Date: From **Apr 01, 2025** To **May 31, 2026**
No of Loans:**1**
Transaction Amount: From To
Transaction Type:**All**

Account: 14566 -47430021 -002 -GLENGARRY MEMORIAL H Currency: CAD

Description	Effective Date	Debits	Credits
WITHDRAWAL	Jul 17, 2025	-665,106.00	
INTEREST PAYMENT	Jul 30, 2025		1,172.59
INTEREST PAYMENT	Sep 02, 2025		2,796.18
INTEREST PAYMENT	Oct 01, 2025		2,741.51
INTEREST PAYMENT	Oct 30, 2025		2,569.32
WITHDRAWAL	Nov 12, 2025	-147,785.92	
INTEREST PAYMENT	Dec 01, 2025		2,838.05
INTEREST PAYMENT	Dec 30, 2025		2,973.18
INTEREST PAYMENT	Jan 30, 2026		3,072.29
INTEREST PAYMENT	Mar 02, 2026		2,874.07
INTEREST PAYMENT	Mar 30, 2026		2,973.18
INTEREST PAYMENT	Apr 30, 2026		3,072.29
Account Total :		-812,891.92	27,082.66
CAD Total:		-812,891.92	27,082.66

*** End of report ***

HOPITAL GLENGARRY MEMORIAL HOSPITAL
BALANCE SHEET
AS AT MAY 31, 2026

	MAY 31, 2026
Current Assets	
Cash and Investments	2,268,883
Accounts receivable	659,876
Inventory	164,737
Prepaid Expenses	299,735
	3,393,232
Capital assets minus accumulated depreciation	11,629,140
Total Assets	15,022,372
Current Liabilities	
Credit Line	0
Accounts payables and accrued liabilities	4,164,102
Employee future benefits	1,359,352
Deferred income	74,500
	5,597,954
Long-term debt	812,892
Deferred contributions	6,261,431
Net assets	
Restricted	929,428
Unrestricted	181,514
Capital Fund reserves	1,239,153
	2,350,095
	15,022,372

HOPITAL GLENGARRY MEMORIAL HOSPITAL
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING JUNE 30, 2026

ACTUAL May-26	BUDGET May-26	VARIANCE May-26	ACTUAL Jun-26	BUDGET Jun-26	VARIANCE Jun-26		ACTUAL YTD - JUNE 2026	BUDGET YTD - JUNE 2026	VARIANCE YTD - JUNE 2026
						Revenue:			
1,602,414	1,634,352	(31,938)	1,602,414	1,634,352	(31,938)	MOHLTC Base Allocation	4,807,242	4,903,056	(95,814)
						MOHLTC Base Allocation - one time funding	0	0	0
						MOHLTC Special HHR programs	0	0	0
225,294	218,525	6,769	222,883	218,525	4,358	Alternate Emergency Funding Payments	656,873	655,575	1,298
35,205	34,538	667	35,205	34,539	666	Physician Payments	105,618	103,616	2,002
218,864	214,042	4,822	207,225	214,042	(6,817)	Patient revenues from other Payers	671,209	642,126	29,083
31,809	13,332	18,477	16,675	13,334	3,341	Differential and Co-Payment	69,118	40,000	29,118
(4,167)	(4,166)	(1)	(4,167)	(4,167)	0	Bad Debts	(12,501)	(12,500)	(1)
66,882	46,312	20,570	50,629	46,314	4,315	Recoveries and Miscellaneous	156,701	138,940	17,761
10,000	10,000	0	10,000	10,000	0	Amortization Grants/Donations - Equipment	30,000	30,000	0
2,186,301	2,166,935	19,366	2,140,864	2,166,939	(26,075)	Total Revenues	6,484,260	6,500,813	(16,553)
						Expenses			
1,184,590	1,095,127	89,463	1,091,497	1,095,148	(3,651)	Compensation - Salary and Wages	3,443,897	3,285,423	158,474
405,375	322,166	83,209	290,496	322,196	(31,700)	Employee Benefits	997,840	966,558	31,282
285,344	286,656	(1,312)	306,368	286,663	19,705	Medical Staff Remuneration	885,722	859,982	25,740
31,798	33,289	(1,491)	30,537	33,295	(2,758)	Medical and Surgical Supplies	90,628	99,879	(9,251)
23,881	25,721	(1,840)	21,467	25,724	(4,257)	Drugs and Medical Gases	70,508	77,169	(6,661)
354,486	413,660	(59,174)	432,863	413,666	19,197	Other Expenses	1,170,506	1,240,992	(70,486)
19,165	19,165	0	19,165	19,165	0	Amortization of Software License and Fees	57,495	57,495	0
19,852	19,851	1	19,852	19,851	1	Amortization of Equipment	59,556	59,553	3
2,324,491	2,215,635	108,856	2,212,245	2,215,708	(3,463)	Total Expenses	6,776,152	6,647,051	129,101
(138,190)	(48,700)	(89,490)	***(71,381)***	(48,769)	(22,612)	Surplus/(Deficit) From Operations	***(291,892)***	(146,238)	(145,654)

ACTUAL May-26	BUDGET May-26	VARIANCE May-26	ACTUAL Jun-26	BUDGET Jun-26	VARIANCE Jun-26	ACTUAL YTD - JUNE 2026	BUDGET YTD - JUNE 2026	VARIANCE YTD - JUNE 2026
Loss of Revenues compared to Budget								
Out of province								
105,227	146,712		111,825	146,715		341,704	440,142	(98,438)
In Patient O/P								
39,463	6,621		21,641	6,621		110,751	19,863	90,888
Rental Income								
4,281	4,250		4,284	4,250		13,472	12,750	722
Parking								
20,519	19,166		26,211	19,167		61,261	57,500	3,761
Details of Other Expenses								
Supplies (4000)								
90,522	99,382		104,152	99,391		257,962	275,134	(17,172)
Services (6000)								
62,170	76,353		65,944	76,361		222,831	252,105	(29,274)
Equipment, R & M and software support (7100)								
79,096	111,171		113,493	111,166		285,472	333,503	(48,031)
Contracted Out services (8000)								
109,477	116,834		110,100	116,833		337,836	350,500	(12,664)
Building and grounds (9000)								
13,219	9,920		39,172	9,915		66,401	29,750	36,651
354,484	413,660		432,861	413,666		1,170,502	1,240,992	**(70,490)**
Information technology (excluding Wages, Benefits and Depreciation)								
51,526	73,131		60,773	73,136		170,851	219,403	(48,552)

Date: From **Apr 01, 2025** To **Jun 30, 2026**
No of Loans: **1**
Transaction Amount: From To
Transaction Type:**All**

Account: 14566 -47430021 -002 -GLENGARRY MEMORIAL H Currency: CAD

Description	Effective Date	Debits	Credits
WITHDRAWAL	Jul 17, 2025	-665,106.00	
INTEREST PAYMENT	Jul 30, 2025		1,172.59
INTEREST PAYMENT	Sep 02, 2025		2,796.18
INTEREST PAYMENT	Oct 01, 2025		2,741.51
INTEREST PAYMENT	Oct 30, 2025		2,569.32
WITHDRAWAL	Nov 12, 2025	-147,785.92	
INTEREST PAYMENT	Dec 01, 2025		2,838.05
INTEREST PAYMENT	Dec 30, 2025		2,973.18
INTEREST PAYMENT	Jan 30, 2026		3,072.29
INTEREST PAYMENT	Mar 02, 2026		2,874.07
INTEREST PAYMENT	Mar 30, 2026		2,973.18
INTEREST PAYMENT	Apr 30, 2026		3,072.29
INTEREST PAYMENT	Jun 01, 2026		2,973.18
INTEREST PAYMENT	Jun 30, 2026		3,072.28
Account Total :		-812,891.92	33,128.12
CAD Total:		-812,891.92	33,128.12

*** End of report ***

HOPITAL GLENGARRY MEMORIAL HOSPITAL
BALANCE SHEET
AS AT JUNE 30, 2026

	JUNE 30, 2026
Current Assets	
Cash and Investments	1,586,544
Accounts receivable	497,238
Inventory	169,314
Prepaid Expenses	313,348
	2,566,444
Capital assets minus accumulated depreciation	11,777,528
Total Assets	14,343,972
Current Liabilities	
Credit Line	0
Accounts payables and accrued liabilities	3,540,571
Employee future benefits	1,374,648
Deferred income	74,500
	4,989,719
Long-term debt	812,892
Deferred contributions	6,262,073
Net assets	
Restricted	930,001
Unrestricted	110,134
Capital Fund reserves	1,239,153
	2,279,288
	14,343,972

GLENGARRY MEMORIAL HOSPITAL
STATISCAL INFORMATION
June 2026

	April	May	June	July	August	September	October	November	December	January	February	March	Actual Total 2026/27	% as per Benchmark	BENCHMARKS 2026/27	Actual Total 2025/26
INPATIENTS																
OCCUPANCY RATE in %																
ACTIVE UNIT - 22 beds	88.94%	74.34%	58.64%										**71.46%**		**82.00%**	**68.08%**
(2025-2026)	51.21%	74.78%	78.03%	75.37%	78.45%	62.88%	78.89%	75.91%	80.79%	95.45%	83.12%	89.30%				
REHABILITATION - 15 beds	84.00%	81.51%	66.67%										**74.75%**		**80.00%**	**87.69%**
(2025-2026)	92.22%	89.03%	81.78%	89.46%	91.61%	90.44%	76.56%	80.67%	78.71%	79.14%	57.38%	62.58%				
OVERALL OCCUPANCY - 37 beds	86.94%	77.24%	61.89%										**72.80%**		**81.00%**	**76.03%**
(2025-2026)	67.84%	80.56%	79.55%	81.08%	83.78%	74.05%	77.94%	77.84%	79.95%	88.84%	72.68%	78.47%				
OUTPATIENTS																
EMERGENCY/OUTPATIENT																
# OF VISITS - Res.	1,363	1,463	1,362	0	0	0	0	0	0	0	0	0	**4,188**		**3,695**	**3,998**
Out of province	245 15%	229 14%	215 14%	####	####	####	####	####	####	####	####	####	**689**	14%	**925**	**659** 14%
	1,608	1,692	1,577		0	0	0	0	0	0	0		**4,877**		**4,620**	**4,657**
(2025-2026)	1,482	1,572	1,603	1,823	1,775	1,594	1,553	1,435	1,701	1,403	1,309	1,491	**18,741**			
SPECIALTY CLINICS																
# OF VISITS - Res.	111	242	213	0	0	0	0	0	0	0	0	0	**566**		**741**	**650**
Out of prov./country	0 0%	0 0%	0 0%	####	0 ####	0 ####	0 ####	0 ####	0 ####	0 ####	0 ####	0 ####	**0**	0%	**9**	**0** 0%
	111	242	213										**566**		**750**	**650**
(2025-2026)	246	190	214	180	154	194	243	170	202	202	198	231	**2,424**			
RADIOLOGY																
# OF STUDIES	1,104	1,203	1,067										**3,374**			**3,402**
(2025-2026)	1,087	1,156	1,159	1,063	1,074	1,112	1,162	1,120	1,182	1,189	962	1,040	**13,306**			
ULTRASOUND																
# OF STUDIES	236	236	240										**712**			**595**
(2025-2026)	201	203	191	228	175	210	239	218	213	214	200	230	**2,522**			
BONEDENSITOMETRY																
# OF STUDIES	47	18	17										**82**			**95**
(2025-2026)	38	38	19	56	18	80	56	39	38	58	54	39	**533**			

HOPITAL GLENGARRY MEMORIAL HOSPITAL
STATEMENT OF OPERATIONS
FOR THE PERIOD ENDING JULY 31, 2026

ACTUAL Jun-26	BUDGET Jun-26	VARIANCE Jun-26	ACTUAL Jul-26	BUDGET Jul-26	VARIANCE Jul-26		ACTUAL YTD - JULY 2026	BUDGET YTD - JULY 2026	VARIANCE YTD - JULY 2026
						Revenue:			
1,602,414	1,634,352	(31,938)	1,602,414	1,634,351	(31,937)	MOHLTC Base Allocation	6,409,656	6,537,407	(127,751)
						MOHLTC Base Allocation - one time funding	0	0	0
						MOHLTC Special HHR programs	0	0	0
222,883	218,525	4,358	224,463	218,524	5,939	Alternate Emergency Funding Payments	881,336	874,099	7,237
35,205	34,539	666	35,205	34,538	667	Physician Payments	140,823	138,154	2,669
207,225	214,042	(6,817)	291,722	214,039	77,683	Patient revenues from other Payers	962,931	856,165	106,766
16,675	13,334	3,341	11,883	13,334	(1,451)	Differential and Co-Payment	81,001	53,334	27,667
(4,167)	(4,167)	0	(4,167)	(4,167)	0	Bad Debts	(16,668)	(16,667)	(1)
50,629	46,314	4,315	53,955	46,315	7,640	Recoveries and Miscellaneous	210,656	185,255	25,401
10,000	10,000	0	10,000	10,000	0	Amortization Grants/Donations - Equipment	40,000	40,000	0
2,140,864	2,166,939	(26,075)	2,225,475	2,166,934	58,541	Total Revenues	8,709,735	8,667,747	41,988
						Expenses			
1,091,497	1,095,148	(3,651)	1,120,394	1,095,131	25,263	Compensation - Salary and Wages	4,564,291	4,380,554	183,737
290,496	322,196	(31,700)	298,465	322,178	(23,713)	Employee Benefits	1,296,305	1,288,736	7,569
306,368	286,663	19,705	322,340	286,662	35,678	Medical Staff Remuneration	1,208,062	1,146,644	61,418
30,537	33,295	(2,758)	25,006	33,288	(8,282)	Medical and Surgical Supplies	115,634	133,167	(17,533)
21,467	25,724	(4,257)	23,271	25,726	(2,455)	Drugs and Medical Gases	93,779	102,895	(9,116)
432,863	413,666	19,197	437,123	413,631	23,492	Other Expenses	1,607,629	1,654,623	(46,994)
19,165	19,165	0	19,165	19,165	0	Amortization of Software License and Fees	76,660	76,660	0
19,852	19,851	1	19,852	19,849	3	Amortization of Equipment	79,408	79,402	6
2,212,245	2,215,708	(3,463)	2,265,616	2,215,630	49,986	Total Expenses	9,041,768	8,862,681	179,087
(71,381)	(48,769)	(22,612)	***(40,141)***	(48,696)	8,555	Surplus/(Deficit) From Operations	***(332,033)***	(194,934)	(137,099)

ACTUAL Jun-26	BUDGET Jun-26	VARIANCE Jun-26	ACTUAL Jul-26	BUDGET Jul-26	VARIANCE Jul-26	ACTUAL YTD - JULY 2026	BUDGET YTD - JULY 2026	VARIANCE YTD - JULY 2026

Loss of Revenues compared to Budget

Out of province								
	111,825	146,715		155,783	146,713		497,487	586,855	(89,368)
In Patient O/P								
	21,641	6,621		45,828	6,620		156,579	26,483	130,096
Rental Income								
	4,284	4,250		4,858	4,250		18,330	17,000	1,330
Parking								
	26,211	19,167		29,005	19,167		90,266	76,667	13,599

Details of Other Expenses

Supplies (4000)								
	104,152	99,391		116,802	99,368		374,764	374,502	262
Services (6000)								
	65,944	76,361		95,286	76,356		318,117	328,461	(10,344)
Equipment, R & M and software support (7100)								
	113,493	111,166		93,165	111,159		378,637	444,662	(66,025)
Contracted Out services (8000)								
	110,100	116,833		112,310	116,833		450,146	467,333	(17,187)
Building and grounds (9000)								
	39,172	9,915		29,766	9,915		96,167	39,665	56,502
	432,861	413,666		447,329	413,631		1,617,831	1,654,623	**(36,792)**
Information technology (excluding Wages, Benefits and Depreciation)								
	60,773	73,136		51,090	73,136		221,941	292,539	(70,598)

Date: From **Apr 01, 2025** To **Jul 31, 2026**
No of Loans: **1**
Transaction Amount: From To
Transaction Type:**All**

Account: 14566 -47430021 -002 -GLENGARRY MEMORIAL H Currency: CAD

Description	Effective Date	Debits	Credits
WITHDRAWAL	Jul 17, 2025	-665,106.00	
INTEREST PAYMENT	Jul 30, 2025		1,172.59
INTEREST PAYMENT	Sep 02, 2025		2,796.18
INTEREST PAYMENT	Oct 01, 2025		2,741.51
INTEREST PAYMENT	Oct 30, 2025		2,569.32
WITHDRAWAL	Nov 12, 2025	-147,785.92	
INTEREST PAYMENT	Dec 01, 2025		2,838.05
INTEREST PAYMENT	Dec 30, 2025		2,973.18
INTEREST PAYMENT	Jan 30, 2026		3,072.29
INTEREST PAYMENT	Mar 02, 2026		2,874.07
INTEREST PAYMENT	Mar 30, 2026		2,973.18
INTEREST PAYMENT	Apr 30, 2026		3,072.29
INTEREST PAYMENT	Jun 01, 2026		2,973.18
INTEREST PAYMENT	Jun 30, 2026		3,072.28
INTEREST PAYMENT	Jul 30, 2026		2,973.18
Account Total :		-812,891.92	36,101.30
CAD Total:		-812,891.92	36,101.30

*** End of report ***

HOPITAL GLENGARRY MEMORIAL HOSPITAL
BALANCE SHEET
AS AT JULY 31, 2026

	JULY 31, 2026
Current Assets	
Cash and Investments	1,390,591
Accounts receivable	636,148
Inventory	163,301
Prepaid Expenses	289,030
	2,479,070
Capital assets minus accumulated depreciation	11,893,150
Total Assets	14,372,220
Current Liabilities	
Credit Line	0
Accounts payables and accrued liabilities	3,594,618
Employee future benefits	1,389,944
Deferred income	74,500
	5,059,062
Long-term debt	812,892
Deferred contributions	6,260,576
Net assets	
Restricted	930,544
Unrestricted	69,994
Capital Fund reserves	1,239,153
	2,239,691
	14,372,220

GLENGARRY MEMORIAL HOSPITAL
STATISCAL INFORMATION
July 2026

	April	May	June	July	August	September	October	November	December	January	February	March	Actual Total 2026/27	% as per Benchmark	BENCHMARKS 2026/27	Actual Total 2025/26
INPATIENTS																
OCCUPANCY RATE in %																
ACTIVE UNIT - 22 beds	88.94%	74.34%	58.64%	64.08%									**71.46%**		**82.00%**	**69.93%**
(2025-2026)	51.21%	74.78%	78.03%	75.37%	78.45%	62.88%	78.89%	75.91%	80.79%	95.45%	83.12%	89.30%				
REHABILITATION - 15 beds	84.00%	81.51%	66.67%	66.88%									**74.75%**		**80.00%**	**88.14%**
(2025-2026)	92.22%	89.03%	81.78%	89.46%	91.61%	90.44%	76.56%	80.67%	78.71%	79.14%	57.38%	62.58%				
OVERALL OCCUPANCY - 37 beds	86.94%	77.24%	61.89%	65.21%									**72.80%**		**81.00%**	**77.32%**
(2025-2026)	67.84%	80.56%	79.55%	81.08%	83.78%	74.05%	77.94%	77.84%	79.95%	88.84%	72.68%	78.47%				
OUTPATIENTS																
EMERGENCY/OUTPATIENT																
# OF VISITS - Res.	1,363	1,463	1,362	1,577	0	0	0	0	0	0	0	0	**5,765**		**4,927**	**5,517**
Out of province	245 15%	229 14%	215 14%	301 16%	####	####	####	####	####	####	####	####	**990**	15%	**1,233**	**963** 15%
	1,608	1,692	1,577	1,878	0	0	0	0	0	0	0		**6,755**		**6,160**	**6,480**
(2025-2026)	1,482	1,572	1,603	1,823	1,775	1,594	1,553	1,435	1,701	1,403	1,309	1,491	**18,741**			
SPECIALTY CLINICS																
# OF VISITS - Res.	111	242	213	234	0	0	0	0	0	0	0	0	**800**		**988**	**828**
Out of prov./country	0 0%	0 0%	0 0%	1 0%	0 ####	0 ####	0 ####	0 ####	0 ####	0 ####	0 ####	0 ####	**1**	0%	**12**	**2** 0%
	111	242	213	235									**801**		**1,000**	**830**
(2025-2026)	246	190	214	180	154	194	243	170	202	202	198	231	**2,424**			
RADIOLOGY																
# OF STUDIES	1,104	1,203	1,067	1,174									**4,548**			**4,465**
(2025-2026)	1,087	1,156	1,159	1,063	1,074	1,112	1,162	1,120	1,182	1,189	962	1,040	**13,306**			
ULTRASOUND																
# OF STUDIES	236	236	240	277									**989**			**823**
(2025-2026)	201	203	191	228	175	210	239	218	213	214	200	230	**2,522**			
BONEDENSITOMETRY																
# OF STUDIES	47	18	17	19									**101**			**151**
(2025-2026)	38	38	19	56	18	80	56	39	38	58	54	39	**533**			

DECISION SUPPORT DOCUMENT FOR

☐ Board of Directors ☒ Board Committee – Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: August 24, 2026 Meeting Date Prepared for: September 10, 2026

Subject: Annual Borrowing Report

Prepared by: Linda S. Ramsay VP of Corporate Services and CFO

☐ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☒ FOR INFORMATION ONLY

PURPOSE:

- The purpose of this briefing note is to provide the Finance, HR and Audit Committee with the Hospital's annual borrowing report in accordance with the Borrowing Policy (BOD.04.008.0.26). The report summarizes the Hospital's outstanding debt and credit facilities, the purpose and key terms of existing borrowings and any changes to financing arrangements during the fiscal year.

RECOMMENDATION / MOTION

That the Finance. HR and Audit Committee review and receive the annual borrowing report for information.

IMPLICATIONS TO OTHER STANDING COMMITTEES

Are there any material or significant implications for other Standing Committees? ☒ *No* ☐ *Yes, please specify:*

SITUATION & BACKGROUND

The Hospital is committed to prudent financial management and the responsible use of debt to support its operational and strategic objectives. Borrowing is undertaken only where necessary to support the effective delivery of patient care, approved capital development, working capital requirements, or other expenditures that demonstrate operational necessity or an appropriate financial return.

All borrowing arrangements are subject to review by the VP of Corporate Services & CFO and the CEO and require approval by the Board of Directors prior to execution. Financing arrangements are also maintained in accordance with applicable legislation, Ministry of Health requirements, Board policies, and the Hospital's financial sustainability objectives.

HÔPITAL Glengarry Memorial HOSPITAL

ANNUAL BORROWING SUMMARY

As at July 31, 2026, the Hospital's borrowing arrangements are summarized below:

Financing Arrangement	Purpose	Credit Limit	Outstanding Amount	Interest Rate/Terms	Maturity/Renewal	Status
Credit Line	To provide working capital and short term cash flow requirements	$ 1,500,000	$ 0.00	RBP plus 0 %	No renewal, revolving with operating requirements	Open
EPIC – EMR implementation	To provide funding for the Atlas Alliance EPIC Installation	$ 4,000,000	$ 812,891.92	SWAP Rate/ CORRA Rate + .95 %	Revolving period until project is completed.	Open

OTHER CONSIDERATIONS:

The Hospital continues to monitor borrowing requirements as part of its regular cash flow and financial management processes.

Existing financing arrangements provide the Hospital with appropriate access to liquidity to manage operational requirements and, where applicable, support approved capital initiatives. Borrowing levels and utilization are monitored to ensure that debt obligations remain manageable and do not compromise the Hospital's ability to meet operational, capital or regulatory requirements.

There were no changes to financing arrangements during the year.

The Hospital continues to ensure that borrowing decisions are aligned with its strategic plan, capital plan, and financial sustainability objectives and that financing is obtained on cost-effective and prudent terms.

Senior administration will continue to monitor debt utilization, liquidity, financing costs, repayment capacity and compliance with applicable requirements. Any material changes to existing borrowing arrangements or new borrowing requirements will be brought forward for review and approval in accordance with the Borrowing Policy.

MONTHLY DECLARATION OF COMPLIANCE

HÔPITAL Glengarry Memorial HOSPITAL

The declaration of compliance is submitted by the Chief Financial Officer to the Finance Committee for the period of April 1, 2026 to April 30, 2026.

I, Linda S. Ramsay, Chief Financial Officer, hereby state that, to the best of my knowledge and belief and having made reasonable inquiries, that the following have been met.

I, Robert Alldred-Hughes, Chief Executive Officer, hereby state that, to the best of my knowledge and belief and having made reasonable inquiries, that the following have been met.

I. All expenses paid for the period stated above are valid operating expenses and have the appropriate documentation to support them.

II. All payments made relating to compensation have been met in the appropriate time frame:

a) Employee remuneration
b) Statutory remittances (Receiver General, Ministry of Finance and Workplace Safety and Insurance Board)
c) Healthcare of Ontario Pension Plan
d) Bargaining Units – union dues

III. All capital expenses paid for the period stated above are capital expenses, as previously approved by the CEO and/or the Board and have the appropriate documentation to support them.

Signature - CEO — Date: June 4, 2026

Signature - CFO — Date: June 4, 2026

MONTHLY DECLARATION OF COMPLIANCE

HÔPITAL Glengarry Memorial HOSPITAL

The declaration of compliance is submitted by the Chief Financial Officer to the Finance Committee for the period of May 1, 2026 to May 31, 2026.

I, Linda S. Ramsay, Chief Financial Officer, hereby state that, to the best of my knowledge and belief and having made reasonable inquiries, that the following have been met.

I, Robert Alldred-Hughes, Chief Executive Officer, hereby state that, to the best of my knowledge and belief and having made reasonable inquiries, that the following have been met.

I. All expenses paid for the period stated above are valid operating expenses and have the appropriate documentation to support them.

II. All payments made relating to compensation have been met in the appropriate time frame:

a) Employee remuneration
b) Statutory remittances (Receiver General, Ministry of Finance and Workplace Safety and Insurance Board)
c) Healthcare of Ontario Pension Plan
d) Bargaining Units – union dues

III. All capital expenses paid for the period stated above are capital expenses, as previously approved by the CEO and/or the Board and have the appropriate documentation to support them.

Signature - CEO — June 29, 2026 — Date

Signature - CFO — June 29, 2026 — Date

MONTHLY DECLARATION OF COMPLIANCE

HÔPITAL Glengarry Memorial HOSPITAL

The declaration of compliance is submitted by the Chief Financial Officer to the Finance Committee for the period of June 1, 2026 to June 30, 2026.

I, Linda S. Ramsay, Chief Financial Officer, hereby state that, to the best of my knowledge and belief and having made reasonable inquiries, that the following have been met.

I, Robert Alldred-Hughes, Chief Executive Officer, hereby state that, to the best of my knowledge and belief and having made reasonable inquiries, that the following have been met.

I. All expenses paid for the period stated above are valid operating expenses and have the appropriate documentation to support them.

II. All payments made relating to compensation have been met in the appropriate time frame:

a) Employee remuneration
b) Statutory remittances (Receiver General, Ministry of Finance and Workplace Safety and Insurance Board)
c) Healthcare of Ontario Pension Plan
d) Bargaining Units – union dues

III. All capital expenses paid for the period stated above are capital expenses, as previously approved by the CEO and/or the Board and have the appropriate documentation to support them.

Signature - CEO — August 20, 2026
Date

Signature - CFO — July 28, 2026
Date

DECISION SUPPORT DOCUMENT FOR

☒ Board of Directors ☒ Board Committee - Finance ☐ Senior Leadership Team
☐ Other

Date Prepared: August 28, 2026 Meeting Date Prepared for: September 10, 2026

Subject: Whistleblowing Report

Prepared by: Kayla MacGillivray, CHRO

☐ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☒ FOR INFORMATION ONLY

PURPOSE

- To provide the Board with the annual report on matters received through the Hospital's whistleblowing reporting process and the status of any related investigations.

SITUATION & BACKGROUND

A brief description of the background to the issue.

- The Hospital's whistleblowing process provides employees and other applicable stakeholders with a confidential mechanism to report concerns regarding suspected wrongdoing, unethical conduct, fraud, harassment, or other activities that may be inconsistent with Hospital policies, legislation, or expected standards of conduct.
- As part of the Hospital's governance and oversight practices, whistleblowing activity is reported to the Board Finance Committee annually as per the Whistleblowing policy (BOD.03.002)

Whistleblowing Activity

Month	# Reports	Nature	Investigation	Results
January	0	N/A	N/A	N/A
February	1	Harassment	Concluded	Unfounded
March	0	N/A	N/A	N/A
April	0	N/A	N/A	N/A
May	0	N/A	N/A	N/A
June	0	N/A	N/A	N/A
July	0	N/A	N/A	N/A
August	0	N/A	N/A	N/A
Total	1			

- In February 2026, the Hospital received an anonymous whistleblowing complaint involving allegations of harassment.
- Given the anonymous nature of the complaint, several attempts were made to contact the complainant to obtain additional information and clarification regarding the allegations. These attempts were unsuccessful.
- Despite the limited information available, the Hospital determined that the seriousness of the allegations warranted further review and proceeded with an internal investigation.
- Based on the information available and obtained through the investigation, the findings were inconclusive. The investigation was subsequently closed.
- There are currently no outstanding whistleblowing investigations arising from the reporting period.

CONSULTED WITH:

- Robert Alldred-Hughes, CEO & President

DECISION SUPPORT DOCUMENT FOR

☐ Board of Directors ☒ Board Committee – Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: August 28, 2026 Meeting Date Prepared for: September 10, 2026

Subject: Human Resources Q1 2026-2027 Scorecard

Prepared by: Kayla MacGillivray, Chief Human Resources Officer

☐ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☒ FOR INFORMATION ONLY

PURPOSE

- The purpose of this report is to provide an overview of the human resources aspects of HGMH as it relates to key people metrics for Q1 of the 2026-2027 fiscal year.

SITUATION & BACKGROUND

A brief description of the background to the issue.

- HR metrics are important to review and track so the organization can address areas of concern in a timely fashion in order to contribute positively to organizational performance.
- We established a baseline performance for multiple metrics in 2022 in order to establish a year over year view to understand trends, opportunities for improvement and celebration.
- People & Culture is a strategic dimension of the HGMH strategic plan, and in an effort to address key performance indicators for this element of the strategy, a quarterly score card is being used to monitor.
- The HR metric report is set up to focus on four main areas of Human Resources: Recruitment & Retention, Professional Development, Employees Safety, and Labour Relations. Within each of these categories are specific metrics that the organization will work towards driving and sustain positive performance.
- The targets have been updated from prior year to use HGMH Data to inform the targets.

OPTIONS CONSIDERED & ANALYSIS

Outline alternatives that were contemplated in coming to a recommendation. If no viable alternatives exist, include that information as well.

- Workforce Stability & Retention:
    - Overall workforce stability continues to improve.
    - Voluntary separations decreased from 2.26% to 1.79%.
    - Resignations decreased from 1.86% to 1.34%.
    - Management separation represents one resignation due to relocation.
    - Retirements decreased from 0.83% to 0.45%. Both numbers represent 1 retirement, but the total staff denominator increase from 2025-2026 to 2026-2027.
    - Vacancy rate decreased significantly from 5.13% to 2.41%.
    - Results represent positive impacts from targeted recruitment, improved workforce planning, onboarding, employee development and retention initiatives.
    - Continued focus on recruitment and retention is supporting a more stable workforce.
- Training & Development
    - 390.5 training hours completed in Q1. This represents a significant decrease from last year due to one of our educators being almost completely dedicated to the EPIC project.
    - Continued investment in mandatory and professional development.
    - Learning Management System (LMS) implementation will support more structured access and tracking after go-live on August 27, 2026.
    - IDEA training reached 53.6%, exceeding the annual target of 40%. We hope to see an increase in Q2 as we launch the LMS.

- Health & Safety
    - 2 WSIB lost-time injuries reported in Q1.
    - 0 violence-related lost-time injuries, compared with 1 last year.
    - Lost-time hours remain relatively low at 142.5 hours.
    - Continued focus on workplace violence prevention, NVCI and worker safety is important.
- Short-Term Disability
    - Q1 STD rate is 3.68 days per FTE.
    - Last year's full-year rate was 12.73 days per FTE. Current results are generally tracking in line with the previous year's pace.
    - Continued monitoring will identify whether the longer-term downward trend continues.
- Labour Relations
    - 0 grievances advanced to arbitration in Q1, compared with 3 in 2025–26.

SUPPORTING DOCUMENTS/ATTACHMENTS:

HR Metrics Dashboard

People Metrics Fiscal 2026-2027

2025-2026 Human Resources Dashboard Report	Dimension	Objective/Metric	Target	HGMH YTD from 2025-2026	Quarterly	Q1	Q2	Q3	Q4	YTD	Trend
Recruitment and Retention	Turnover (excluding casual staff)	Voluntary Separation Rate (%)	HGMH Data	2.26%	2026-2027	1.79%				1.79%	
					2025-2026	2.22%	2.22%	1.67%	2.22%	2.08%	
		Resignation Rate (%)	HGMH Data	1.86%	2026-2027	1.34%				1.39%	
					2025-2026	1.70%	2.22%	0.55%	1.10%	1.39%	
		Retirement Rate (%)	HGMH Data	0.83%	2026-2027	0.45%				0.45%	
					2025-2026	1.10%	0.00%	1.10%	1.10%	0.83%	
		Management Voluntary Separation Rate (%)	HGMH Data	6.70%	2026-2027	6.70%				6.70%	
					2025-2026	0.00%	0.00%	0.00%	0.00%	0.00%	
	Permanent Vacancies	Total Vacancy Rate	HGMH Data	5.13%	2026-2027	2.41%				2.41%	
					2025-2026	2.46%	7.38%	5.77%	4.92%	5.13%	
	Student Placements	Total No. of New Student Placements Occurring During Reporting Period	HGMH Data	37 Students	2026-2027					0	
					2025-2026	4	6	16	11	37	
	Turnover in First 90 Days of Employment	Total Number of New Hire Departures within 90 Days of Hire	HGMH Data	2 Depatures	2026-2027	0				0	
					2025-2026	1	0	0	1	2	
Professional Development	Education & Staff Development	Staff Training Hours	HGMH Data	2945	2026-2027	390.5				390.50	
					2025-2026	641.75	612.25	704.30	987.10	2945.40	
		Front-line IDEA Training	HGMH Data	40% by Q4	2026-2027	53.57%				53.57%	
					2025-2026	0.00%	49.40%	86.11%	92.22%	92.22%	
Employee Safety	Short Term Disability	All Full-time HGMH Staff (days per person based on 7.5 hour day)	HGMH Data	12.73	2026-2027	3.68				3.68	
					2025-2026	4.24	3.20	3.12	2.17	12.73	
	Workplace Illness or Injury	No. WSIB Lost Time Injuries/Illness Related to Workplace Violence (per OH&S Definition)	HGMH Data	1	2026-2027	0				1	
					2025-2026	0	0	0	1	0	
		Total No. WSIB Lost Time Injuries/Illness	HGMH Data	5	2026-2027	2				2	
					2025-2026	1	3	1	0	5	
		WSIB Lost Time Hours	HGMH Data	1124	2026-2027	142.5				142.50	
					2025-2026	150.25	416.50	294.00	263.02	1123.77	
Labour Relations	Grievance & Arbitration	Grievances Advanced to Arbitration	HGMH Data	3 Grievances	2026-2027	0				0	
					2025-2026	1	1	1	0	3	

Casual Staff excluded from data.

OHA Benchmarking Tool

Metric underperforming target by more than 25%

Metric within 25% of target

Metric equal or outperforming target

DECISION SUPPORT DOCUMENT FOR

☐ Board of Directors ☒ Board Committee – Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: September 2, 2026 Meeting Date Prepared for: September 10, 2026

Subject: EPIC Implementation Update

Prepared by: Robert Alldred-Hughes, President & CEO

☐ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☒ FOR INFORMATION ONLY

PURPOSE

To provide the Board of Directors with an update on the status of Hôpital Glengarry Memorial Hospital's participation in the Atlas Alliance Epic EMR implementation, including overall progress and readiness as the project advances toward go-live.

SITUATION & BACKGROUND

A brief description of the background to the issue.

- The Atlas Alliance Epic EMR implementation continues to progress satisfactorily and remains on track for the planned October 24, 2026 go-live. The project has successfully completed core build activities and transitioned into the readiness phase, representing a significant shift from system design to operational implementation.
- Testing activities are well underway, with application testing complete and integrated testing in progress. At the same time, readiness work is advancing across clinical, operational, and technical areas, including data conversion, interface testing, and workflow validation.
- HGMH's combined training-readiness measure is now above 90%, representing significant progress in preparing staff and physicians for go-live. Attention is increasingly focused on completing remaining training requirements, reinforcing learning through practice, and ensuring users are comfortable with the workflows relevant to their roles.
- Clinical and operational workflows have been developed, with testing and validation continuing. Several upcoming readiness activities, including Day in the Life exercises, Patient Flow Day, and Clinical Manager readiness sessions will provide important opportunities to test workflows in realistic scenarios, identify remaining gaps, and confirm departmental readiness.
- Overall, HGMH remains actively engaged across all aspects of the implementation and aligned with regional milestones and timelines.

Budget: The Atlas Alliance EPIC implementation project remains on track financially, with a $852,882 positive variance of budget over actual.

The HGMH Component of the is also on track as outlined below in an Epic Project Budget vs. Actual:

Timeline	Q1 (25/26)	Q2 (25/26)	Q3(25/26)	Q4(25/26)	Q1 (26/27)	Q2(26/27)	Q3(26/27)	Q4 (26/27)
Budget	$1,130,753	$173,504	$445,646	$213,667	$417,807	$326,538	$257,556	$160,323
Actual	$ 719,167	$130,143	$234,794	$145,349	$ 299,043			
Variance	$ 411,586	$43,361	$210,852	$68,319	$ 118,764			

Year to Date Spend: $1,528,496

Overall, the project continues to progress satisfactorily, with an October 2026 go-live still targeted. Major build milestones have been achieved, testing is underway, and attention is now shifting toward readiness, training, and operational preparation in the months ahead.

IMPACT ANALYSIS/RISK ASSESSMENT/DECISION CRITERIA

Outline both the positive and negative consequences of the recommendations in terms of financial, mission, quality, risk and other.

Impact Analysis

The project continues to position HGMH for a successful transition to a modern, integrated electronic medical record. As the organization moves further into readiness and training, the impact is becoming more operational, with increased engagement from frontline teams and leaders.

Implementation of Epic will strengthen quality and safety through improved access to information, standardized workflows, and enhanced clinical decision support. It will also improve integration with regional partners, supporting more coordinated and seamless patient care.

Staff and physician participation in training, account validation, workflow exercises, and readiness activities will require sustained attention and coordination across the organization. Leaders will need to continue supporting protected participation in these activities while maintaining safe and stable day-to-day operations.

The upcoming Day in the Life, Patient Flow Day, and Clinical Manager readiness activities will be particularly important in translating project design into operational practice. These exercises will help confirm that workflows, departmental responsibilities, technology, and escalation processes function effectively together before go-live.

Risk Assessment

At this stage, risks are consistent with a project of this scale and are being actively managed at both the Alliance and local levels. The overall program remains stable, with no issues requiring escalation.

User-account readiness remains HGMH's primary site-level risk, as well as a broader project risk across sites. This includes ensuring that staff and physicians have active accounts, have completed multi-factor authentication requirements, can successfully log in, and have the appropriate Epic access for their roles. It is being actively mitigated through account monitoring, direct staff communications, Log In Labs, and follow-up with individuals who have outstanding requirements.

Other key areas of focus include completing remaining training requirements, continuing system and workflow validation, advancing data migration, and using upcoming readiness exercises to identify and resolve operational gaps.

Continued leadership engagement and close monitoring will be required through go-live. Based on current progress and the mitigation activities underway, HGMH remains positioned to proceed toward the planned October 24, 2026 implementation.

CONSULTED WITH:

Indicate those bodies and individuals who have been consulted with in the development of this decision support document

- Jen Mattice, Manager of Projects, Emergency Preparedness & Security
- Dave Lorimer, Project Lead, and Manager of Information Technology
- Linda Ramsay, Vice President of Corporate Services & CFO

DECISION SUPPORT DOCUMENT FOR

☐ Board of Directors ☒ Board Committee - Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: September 2, 2026 Meeting Date Prepared for: September 10, 2026

Subject: CT Planning & Implementation Update

Prepared by: Robert Alldred-Hughes, President & CEO

☐ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☒ FOR INFORMATION ONLY

PURPOSE

- To provide the Board with an update on the CT implementation project, including progress to date, current project status, key dependencies and risks, and the remaining Ministry approval required to maintain the planned October 2027 go live.

IMPLICATIONS TO OTHER STANDING COMMITTEES

Are there any material or significant implications for other Standing Committees? ☒ *No* ☐ *Yes, please specify:*

SITUATION & BACKGROUND

A brief description of the background to the issue.

- HGMH continues to advance the implementation of a CT scanner, with a planned go live of October 2027. The project remains on track, and there are no significant concerns with the implementation schedule at this time.
- The CT project has been a significant strategic priority for HGMH for several years. The Ministry of Health approved the hospital's CT business case in 2024, allowing HGMH to move forward with planning for the introduction of CT services in Alexandria. The service will strengthen diagnostic capacity at HGMH, support Emergency Department and inpatient care, including our regional rehabilitation programs, and importantly, provide additional outpatient diagnostic capacity closer to home. The majority of anticipated CT activity is expected to be outpatient.
- Since approval of the business case, significant planning has occurred related to equipment selection, facility design, construction, electrical infrastructure, clinical workflows, information technology integration and operational readiness. Following clinical and radiologist input, HGMH selected a CT, with capabilities aligned with the equipment used at Cornwall Community Hospital given our radiologists work at both locations. The final room design has also been substantially completed and reflects the operational requirements identified by the CT Working Group.
- The current total project estimate is approximately $3.9 million. This is higher than the preliminary estimate developed using late 2022 pricing, primarily due to construction inflation and the decision to purchase a CT scanner with enhanced clinical capability. HGMH has confirmed that the necessary own funds are available to support the project, with financial support coming from the HGMH Foundation. The project does not require Ministry capital funding.
- A critical enabling component is the hospital's electrical service upgrade. Planning for the electrical work and CT construction is being coordinated, with CT construction currently anticipated to begin in spring 2027.

OPTIONS CONSIDERED & ANALYSIS

Outline alternatives that were contemplated in coming to a recommendation. If no viable alternatives exist, include that information as well.

- The project has now moved beyond determining whether HGMH should proceed with CT and is in the implementation phase. The primary focus is maintaining the established schedule and completing the remaining provincial requirements.
- HGMH has provided the Ministry of Health with updated project and financial information associated with the increase in costs from the original estimates. Final Ministry approval to proceed with the equipment and construction commitments remains outstanding. This approval is required relatively soon so that HGMH can issue the major purchase orders and protect the pricing and implementation schedule that has been negotiated.
- At this stage, management does not consider the outstanding approval to represent a significant project concern. The Ministry has been provided with the required own funds attestation and supporting information, and HGMH continues to follow up to obtain the necessary authorization. The timing is nevertheless becoming important because delays in issuing the purchase orders could result in increased pricing and eventually place pressure on the October 2027 implementation timeline. The Working Group has similarly identified provincial approval timing as the principal external dependency that could affect the schedule.
- In parallel, the project team continues to advance work that can proceed while approval is being finalized. This includes coordination of the electrical and HVAC upgrades, Epic/Radiant integration, operational planning, accreditation requirements and the provincial designation required for HGMH to perform and bill for CT services.

IMPACT ANALYSIS/RISK ASSESSMENT/DECISION CRITERIA

Outline both the positive and negative consequences of the recommendations in terms of financial, mission, quality, risk and other.

The overall project remains on track for October 2027, with management continuing to monitor several key dependencies:

- Ministry approval: The most immediate priority is receiving authorization to proceed with the major equipment and construction commitments. Approval is needed relatively soon to protect negotiated pricing and the project schedule.
- Financial exposure: HGMH has the own funds required to complete the project. The principal financial risk is additional cost escalation should purchase orders be delayed.
- Electrical infrastructure: Completion of the electrical service upgrade remains a critical enabling project and is being coordinated with the CT construction schedule.
- Implementation readiness: Epic/Radiant integration, HVAC requirements, clinical workflows, staffing and education, accreditation requirements, and provincial CT designation must all be completed prior to go-live.
- Schedule: There are currently no significant concerns with the October 2027 target. Management will continue to closely monitor Ministry approval and the sequencing of the electrical and construction work and will advise the Board should the project's risk profile materially change.

Overall, management remains confident in the project and its implementation plan. Considerable work has been completed since the original approval, the necessary funding is available, and the project team continues to advance the remaining work toward an October 2027 launch.

DECISION SUPPORT DOCUMENT FOR

☐ Board of Directors ☒ Board Committee – Finance ☐ Senior Leadership Team
☐ Other *(please specify):*

Date Prepared: September 2, 2026 Meeting Date Prepared for: September 10, 2026

Subject: Pre-Capital Submission Update

Prepared by: Robert Alldred-Hughes, President & CEO

☐ DECISION SOUGHT* ☐ FOR DISCUSSION/INPUT ☒ FOR INFORMATION ONLY

PURPOSE

To provide the Board of Directors with an update on HGMH's Stage 1.1 Pre-Capital redevelopment submission, recent discussions with Ontario Health, and the work underway to prepare a revised submission for Board endorsement.

IMPLICATIONS TO OTHER STANDING COMMITTEES

Are there any material or significant implications for other Standing Committees? ☒ *No* ☐ *Yes, please specify:*

SITUATION & BACKGROUND

A brief description of the background to the issue.

- HGMH submitted its Stage 1.1 Pre-Capital submission in July 2025, outlining a long-term redevelopment of the hospital and the development of a Community Health Hub on the HGMH campus. The submission responds to the significant limitations of the existing hospital infrastructure, anticipated demographic and service pressures, and the need to modernize the physical environment to support safe, sustainable care over the longer term.
- The proposed redevelopment contemplates a phased approach, including the Community Health Hub, a new inpatient tower and ambulance bay, and subsequent renovation and redevelopment of existing hospital space. The planning submission also identifies future requirements across a number of clinical and support areas, including inpatient medicine and rehabilitation, Emergency, Diagnostic Imaging, Pharmacy, Laboratory, MDRD, Endoscopy and other hospital services.
- Following submission, HGMH responded to several questions from Ontario Health and the Ministry of Health through late 2025 and early 2026. Ontario Health subsequently advised HGMH that it was not prepared to endorse the Stage 1.1 submission in its existing form. Management has since been working with Ontario Health and the Ministry to better understand the issues requiring further development and to establish a path forward.
- A follow up meeting with Ontario Health occurred on Monday, August 31, 2026, following a meeting with the Ministry of Health and Ontario Health earlier in August. It was constructive. Importantly, Ontario Health expressed support for the Community Health Hub component of the redevelopment. The discussion also provided greater clarity regarding the additional information Ontario Health would like to see before reconsidering the overall submission.
- HGMH will therefore prepare a revised Stage 1.1 Pre-Capital submission. Once the draft is complete, it will be brought forward to the Board of Directors for review and endorsement prior to resubmission. It is not anticipated that the scope of the submission changes, additional context and content will be added.

OPTIONS CONSIDERED & ANALYSIS

Outline alternatives that were contemplated in coming to a recommendation. If no viable alternatives exist, include that information as well.

- The primary focus of the resubmission will be to provide greater detail and supporting evidence regarding the planning assumptions used to establish future service requirements, particularly population growth, projected utilization and the proposed growth in inpatient bed capacity.
- The most significant area requiring further discussion is the future bed base. Ontario Health has questioned the level of bed growth contemplated in HGMH's original planning assumptions and whether the hospital should consider a smaller future bed complement. Management will undertake further analysis to demonstrate how population growth, demographic change, utilization, occupancy and other planning assumptions translate into future bed requirements. This work will also allow HGMH to determine whether adjustments to the proposed bed base are appropriate while ensuring that the redevelopment continues to provide sufficient capacity for the communities HGMH will serve over its planning horizon.
- The meeting also included discussion regarding siting of services, including Ontario Health's previous questions about whether some future services could potentially be situated in Casselman. HGMH discussed that detailed analysis and evaluation of alternative locations would be more appropriately undertaken through the subsequent Stage 1.2 planning process, rather than resolved within the current pre-capital submission.
- Ontario Health also raised the future location of Stroke Rehabilitation, including whether this service should ultimately be aligned with Cornwall Community Hospital given its role as the District Stroke Centre. It was agreed that this is fundamentally a regional clinical services planning question, rather than an issue that can appropriately be resolved through HGMH's Stage 1.1 Pre-Capital submission. There is currently no regional clinical services plan directing a change in the location of HGMH's Stroke Rehabilitation program upon which the capital submission could reasonably be based. Ontario Health would like to continue that broader discussion separately, but it will not form part of the immediate pre-capital resubmission.
- As the revised submission is developed, HGMH is also planning a further working session with Ontario Health to walk through the Ministry's capital planning methodology and requirements and demonstrate how these requirements have been applied to HGMH's planning assumptions. This will provide Ontario Health with greater visibility into the underlying methodology and an opportunity to ask questions before the revised submission is finalized.

IMPACT ANALYSIS/RISK ASSESSMENT/DECISION CRITERIA

Outline both the positive and negative consequences of the recommendations in terms of financial, mission, quality, risk and other.

- The recent discussion represents a path forward for the redevelopment file and provides HGMH with a clearer pathway toward a revised submission. Of particular importance, Ontario Health's support for the Community Health Hub provides greater clarity regarding a significant component of HGMH's long-term redevelopment strategy.
- The principal issue to be resolved is the proposed future inpatient bed base. There is a risk that Ontario Health may ultimately support a lower level of bed growth than contemplated in the original submission. Management will therefore ensure that the revised submission clearly demonstrates the relationship between population and demographic projections, service demand, utilization assumptions and the capacity required over the planning horizon.
- There is also a broader risk that regional discussions regarding the future location of clinical programs could influence HGMH's longer-term redevelopment requirements. Management's position is that these

decisions should be informed by a formal regional clinical services planning process and should not be predetermined through the capital approval process in the absence of such a plan.

- Overall, management is encouraged by the outcome of the recent meeting. The focus has shifted from the earlier non-endorsement toward identifying the additional information Ontario Health requires to reconsider the submission. The immediate priority is to complete the additional analysis, continue working directly with Ontario Health and prepare a strengthened Stage 1.1 submission.
- The revised submission will be brought to the Board of Directors for review and endorsement before it is formally resubmitted to Ontario Health and the Ministry of Health.