



THE REGIONAL MUNICIPALITY OF NIAGARA
AUDIT COMMITTEE
AGENDA

AC 5-2019

Monday, September 9, 2019

1:00 p.m.

Council Chamber

Niagara Region Headquarters, Campbell West

1815 Sir Isaac Brock Way, Thorold, ON

	Pages
1. <u>CALL TO ORDER</u>	
2. <u>DISCLOSURES OF PECUNIARY INTEREST</u>	
3. <u>PRESENTATIONS</u>	
4. <u>DELEGATIONS</u>	
5. <u>ITEMS FOR CONSIDERATION</u> None.	
6. <u>CONSENT ITEMS FOR INFORMATION</u>	
6.1 <u>AC-C 24-2019</u> Q3 2019 Follow-up Status of Audit Recommendations	3 - 13
6.2 <u>AC-C 26-2019</u> Internal Audit Plan Progress Update Dashboard	14 - 15
6.3 <u>AC-C 27-2019</u> 2019 External Audit Planning Report	16 - 33
6.4 <u>COM 35-2019</u> Approval of the 2018 Long-Term Care Home Annual Reports <i>This item was forwarded to the Audit Committee for information by resolution of the Public Health and Social Services Committee at its meeting held on August 6, 2019.</i>	34 - 124

This item was forwarded to the Audit Committee for information by resolution of the Public Health and Social Services Committee at its meeting held on July 9, 2019.

7. OTHER BUSINESS

8. NEXT MEETING

The next meeting will be held on Monday, December 2, 2019 at 1:00 p.m. in the Council Chamber, Regional Headquarters.

9. ADJOURNMENT

If you require any accommodations for a disability in order to attend or participate in meetings or events, please contact the Accessibility Advisory Coordinator at 905-980-6000 (office), 289-929-8376 (cellphone) or accessibility@niagararegion.ca (email).

Subject: Q3 2019 Follow-up Status of Audit Recommendations

Report to: Audit Committee

Report date: Monday, September 9, 2019

Recommendations

That report AC-C 24-2019 regarding the current status of audit recommendations **BE RECEIVED.**

Key Facts

- The purpose of this report is to provide Audit Committee with a status update on the degree of implementation of audit recommendations made since 2015.
- This report will cover all audits completed and issued up to the previous Audit Committee meeting, June 24, 2019.
- As part of the annual audit business cycle, the follow up process will be completed and reported to Audit Committee on a quarterly basis.
- A total of 80 recommendations have been provided to management and staff to improve operations or their internal controls.
- Between 2017 and 2019, Internal Control and Organizational Performance has completed 16 internal audit reports.

Financial Considerations

There are no immediate budgetary considerations associated with this report. The audit recommendations and subsequent Management Action Plans (MAPs) may have had budgetary implications associated with their implementation and have been accommodated within current operating budgets.

Analysis

This report is intended to be an update on the status of Management's implementation of the audit recommendations since 2015. All recommendations that have not been fully implemented within the management approved timeframe will be highlighted in this report for Audit Committee's attention.

In total, Niagara Region had 80 audit recommendations brought forward through past completed audits. Details of these recommendations are as follows:

- 58 have been fully implemented,

- 13 of the recommendations are in progress and proceeding with satisfactory implementation plans in place,
- 7 recommendations are in progress, but behind schedule.
- 2 recommendations remain on hold,

The attached appendices provide a detailed status of all recommendations, including progress updates from management and staff.

This type of follow-up report is consistent with a best practice outlined in the guiding principles published by the Institute of Internal Auditors, which Internal Control & Organizational Performance adheres to. The quarterly follow up process ensures that Management and Staff are held accountable for the implementation of action plans, which they have committed to. The follow up provides valuable information to members of Audit Committee in the execution of their oversight and governance role.

Alternatives Reviewed

No other alternatives were reviewed at this time.

Relationship to Council Strategic Priorities

Internal Auditing is consistent with Regional Council's Strategic Plan, specifically the fourth pillar: "Sustainable and Engaging Government". Internal auditing promotes an organizational culture that values continuous improvement, collaboration between business units and innovative ideas to drive efficiency and effectiveness.

Other Pertinent Reports

AC-C 8-2017 Annual Follow Up Status of Audit Recommendations
AC-C 15-2018 Management Action Plan and Follow-up Status Report
AC-C 21-2018 Q1 2018 Follow up Status of Audit Recommendations
AC-C 34-2018 Q2 2018 Follow up Status of Audit Recommendations
AC-C 3-2019 Q1 2019 Follow up Status of Audit Recommendations
AC-C 14-2019 Q2 2019 Follow-up Status of Audit Recommendations

Prepared by:

Maciej Jurczyk, CPA, CMA, CIA, CRMA
Director, Internal Control and
Organizational Performance
Corporate Services

Recommended by:

Todd Harrison, CPA, CMA
Commissioner/Treasurer
Corporate Services

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was reviewed by Frank Marcella, Internal Auditor and Henrik Gao, Internal Audit Analyst.

Appendices

Appendix 1	AC-C 24-2019 Appendix 1 – Final Summary
Appendix 2	AC-C 24-2019 Appendix 2 – Final Detailed

INTERNAL CONTROL & ORGANIZATIONAL PERFORMANCE
FOLLOW UP STATUS REPORT
Current Status as of August 23, 2019

Audit Name		Total # of Recommendations	Not Started	In Progress		On Hold	Fully Implemented	Percentage Completion
				On Time	Late			
2015	Burgoyne Bridge	8	0	0	1	1	6	<div><div></div></div> 75%
2016	Fleet Management	4	0	0	1	0	3	<div><div></div></div> 75%
2017	Fleet Parts Inventory and Fuel	9	0	0	4	1	4	<div><div></div></div> 44%
2018	Waste and Recycling Drop-Off Depot Agreement	2	0	0	0	0	2	<div><div></div></div> 100%
	Payroll 1 - Timekeeping	3	0	2	0	0	1	<div><div></div></div> 33%
	Grants and Incentives	4	0	4	0	0	0	<div><div></div></div> 0%
	Controlled Medications Inventory	3	0	0	1	0	2	<div><div></div></div> 67%
	Accounts Payable	2	0	2	0	0	0	<div><div></div></div> 0%
	Information Technology Security and Data Backup Controls	20	0	5	0	0	15	<div><div></div></div> 75%
Audit Projects with Recommendations Previously reported to Audit Committee		25	0	0	0	0	25	<div><div></div></div> 100%
Total		80	0	13	7	2	58	<div><div></div></div> 73%

Title: Log of outstanding Management Action Plans from historical internal audit reports

Audit Report Title	Observation Title and Brief Description	Recommendation per Audit Report	Management Action Plan per Audit Report	Accountable Individual & Title	Original Completion Date MM/DD/YYYY	Revised Completion Date MM/DD/YYYY	Issue Status	Follow Up Comments
Burgoyne Bridge Audit	Cost Estimating	The Region should develop a structured estimating process to allow for accurate monitoring, control, forecasting and reporting of project costs.	1. Large construction projects: Provide estimates at various project stages utilizing the services of qualified cost consultant's/quantity surveyors 2. Lifecycle renewal projects: Use structured estimating as applicable for the particular project 3. Structured cost estimating: Different cost estimating should be applied based on the type of capital project. Large projects should engage qualified cost consultants at various stages 4. Job order contracting: Pilot in progress for facilities lifecycle renewal projects and maintenance projects. Provides unit pricing for projects on an ongoing basis for a set term	Kashif Siraj, Manager, Implementation & Analysis	Not provided in report	Q4 2020	On Hold	As per Kashif Siraj (Manager, Project Management Office) on 08/06/2019: AMO Director starting this week, we'll get the ball rolling on the Estimation conversation as it is part of the AMO roadmap. Auditor's note: Maciej Jurczyk, September 5, 2019. Principle reason for this issue being outstanding since 2016 is employee turnover, as it has been reassigned multiple times. As per Kashif Siraj (Manager, Project Management Office) on 04/12/2019: The status will remain exactly the same as last time update. As per Kashif Siraj (Manager, Project Management Office) on 01/11/2019: Estimates for Capital Initiatives are developed as part of the business cases for budget approvals. PMO will be looking into standardizing Validation of these Estimates early on in the capital projects. Once the Asset Management Office is in place the PMO will collaborate and align with it on Estimation. Maciej Jurczyk (Director, Internal Control & Org Performance), Aug 20, 2018: Discussions with Senior Management in PW and Finance in May 2018 resulted in ICOP taking a leadership role in cost estimating. Pending the creation of the PMO on Sept 10, 2018, this unit will be accountable for this work going forward. No update for the May 7, 2018 Audit Committee report, still on hold. Due to staff leave of absence special projects related to this recommendation have been put on hold pending return.
Burgoyne Bridge Audit	Document Management	The Region should develop and implement a formal document management process for all projects	Review of current corporate processes to: 1. Determine immediate actions required to have all Burgoyne Bridge records brought into compliance 2. Develop document management best practices - compare against lead/best practices and identify areas for improvement - ensure implementation of the process across the organization 3. Report back on this review and any proposed recommendations and actions	Tom Jamieson, Associate Director, Application and Information Services	1. 08/31/2016 2. 12/31/2016 3. 03/31/2017	Pilot Project in 2020	In progress late	As per Tom Jamieson on 08/09/2019 Two key milestones have been achieved since the last update on this initiative: First, two central project roles have been filled including the Project Manager (Judi Rock – starting August 26th) and the Manager, Records and Information Management role (Sherri Hannel – starting September 3rd). Both of these roles have been absent until now and are critical in successfully moving the project forward Second, the information audit referenced in the previous update was completed in March with a final report delivered by the consultant in May. The deliverables included: -An inventory of key data and content (documents etc.) used across departments in support of their business - Documented risks and opportunities across the organization for ECM and Business Intelligence technology and relative impact. -Documented scope and functional requirements for ECM which will be the basis of an RFP. - A multi-year action plan for establishing and implementing an Enterprise Information Management Framework providing the foundation for technology, business process, governance, compliance and people The action-plan noted above recommends that the balance of 2019 be invested in establishing a governance program for data and information at the Region while working through the identification, selection and procurement of a technology solution in parallel. Upon completion (year end) it is recommended that a production pilot be undertaken over the course of 2020 including the review and implementation of an enterprise scanning and email management solution. Auditor's note: Maciej Jurczyk, September 5, 2019. Principle reason for this issue being outstanding since 2016 is the complexity of subject matter (i.e. developing new system and due diligence within procurement process). Management Action Plan updates for Q2 2019 have not been received As per correspondence with Tom Jamieson (Associate Director, Application and Information Services) on 01/11/2019: To address gaps around process, management and information governance an audit of information and content has been scheduled for Jan. and Feb. This will entail sessions with each Department or Division to inventory key information
Fleet, Equipment Management and Replacement Process	Fleet Strategies, Policies, Procedures	Management should formalize the Fleet Strategy and set priorities or areas of focus to provide direction to fleet services. The strategy could be supported by a life cycle costing framework or align to the enterprise wide asset management planning initiatives. Performance and value metrics should be set to align to strategic directives and should be periodically tracked. Council approval should be sought once the fleet strategy is documented.	1. Develop a Fleet strategy statement to be presented to Public Works Committee for approval, prior to seeking approval from Regional Council (update report to Audit Committee to follow) 2. Fleet strategy will be incorporated into overall Asset Management Plan 3. Performance measures should be developed and tracked to align with the overall Fleet Strategy. 4. Review Fleet policies and procedures as required.	Derek McGaghey, Associate Director, Transportation Integrated Services formerly Ken Williams (Supervisor Fleet Operations) and Shawn McCauley (Associate Director Transportation and Fleet Operations)	1. 06/2017 2. Ongoing 3. Ongoing 4. Ongoing	1. Dec 31, 2019 2. Completed 3. Dec 31, 2019 4. Dec 31, 2019	In progress late	Derek McGaghey, Associate Director, Transportation Integrated Services, Sept 5, 2019: 1. Not yet completed. Currently considering updating the vision and mission statement within the PW Vehicle and Equipment Policy, if possible. 2. Completed with alignment to Asset Management Office (AMO). 3. Being developed as part of Q3-Q4 performance objectives through the use of KPIs. Has received KPIs used by other jurisdictions (Guelph and Ottawa), and interested in developing KPI's with internal consulting support from ICOP division. 4. Ongoing. The PW Vehicle and Equipment Policy was approved in 2009. Requires updating to bring it in alignment with Corporate branding standards and language. Auditor's note: Maciej Jurczyk, September 5, 2019. Principle reason for this issue being outstanding since 2016 is staffing transition, as this file has been re-assigned due to a re-organization in Transportation Division in 2018. Management Action Plan updates for May 2019 AC have not been received. As per correspondence with Shawn McCauley (Associate Director, Transportation) on 12/19/2018: 1. As part of restructuring a new division was created to run this area in 2019, once the new Associate Director is in place the division will finalize the statement. On target to complete this by end of Q1, 2019 As per correspondence with Shawn McCauley (Associate Director, Transportation) on 08/10/2018: 1. Mission statement has been finalized and is under review by senior staff. Estimated completion date: 03/31/2019 2 - 4. Previously completed As per follow up correspondence with Shawn McCauley (Associate Director, Transportation) on 04/03/2018: 1. Ken Williams has reached out to staff but the mission statement has not been formalized. Winter season was busier than usual and as a result it tied up a lot of staff time. 2-4. Previously completed

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Fleet Parts Inventory & Fuel Audit	Niagara Recycling Centre - Area to improve internal controls	1. Fuel dip tests should be conducted two times a week in order to monitor fuel levels and perform reconciliations. The twice-weekly dip tests should be conducted at the start of the work week, first shift Monday morning, and then the end of the work week, last shift Friday evening. 2. Fuel reconciliations should be completed on a daily basis. The reconciliations should account for opening fuel levels, deliveries and consumption for the day. This amount should be compared and reconciled to the twice-weekly fuel dip tests. Variances should be examined. 3. Assuming that the Niagara Region will retain ownership and continue to operate the Recycling Centre, Niagara Region staff should research the cost associated, and if feasible, install automatic fuel pumps in correlation with an automated fuel management system (such as the CoenCorp system utilized by Public Works). 4. In the interim, the Recycling Centre should continue and/or begin the following: a. Implement and enforce a policy whereby circle checks are not allowed to be turned in with nil values. The employee is required to fill out the circle check, indicating the amount of fuel they pumped into their unit or they are required to indicated that nil fuel was pumped and initial the box. Each form should be signed by the operator on a daily basis in order to improve and foster accountability. b. A ticket system should be implemented for any fueling transactions not completed at the time of the circle check. The ticket system will ensure that there is a tracking system in place for all fuel transactions which will improve record keeping, reporting and directly affect the ability to complete reconciliations.	1. As per recommendation 1, Niagara Region staff to conduct manual dip test twice weekly to reconcile fueling transactions throughout the week. Dip stick ordered and received on Nov 22nd. Implementation starting week of November 27, 2017. 2. As per recommendation2, Niagara Recycling staff will complete fuel reconciliations on a daily basis. Niagara Region's Contract Manager will be responsible for reviewing tracking spreadsheet every month to look for variances/discrepancies. First monthly review scheduled for January 2018. Daily reconciliations start date November 13, 2017. 3. As per recommendation 3, and dependent on Council's direction on Niagara Region's role in recycling processing operations as part of the Waste-Free Ontario Act, Niagara Region's Contract Manager will research automated systems used at Regional facilities, and, depending on cost, will procure and install automatic fuel pumps in correlation with an automated fuel management system. 4. Implementation of a ticket based system for all fueling transactions. Staff will no longer be documenting information on circle checks, as circle check is complete at beginning of shift and fuel transactions occur throughout the day. Alternatively, as per pe recommendation 4b, ticket information includes the following: date, unit number, fuel usage, odometer reading and signature of operator. Complete - started Nov 13, 2017.	Allison Tyldesley (Associate Director, Waste Collection & Diversion) in Allison's absence, Jennifer Wilson (Supervisor Waste Management)	1. Nov 27, 2017 2. Nov 13, 2017 and January, 2018 3. Ongoing 4. Nov 13, 2017	Dependent upon Council direction	On Hold	As per Jennifer Wilson (Supervisor, Waste Management) on 08/19/2019: 3. Still on hold pending decision on MRF As per Jennifer Wilson (Supervisor, Waste Management) on 04/17/2019: 3. Still on hold pending decision on MRF As per Jennifer Wilson (Supervisor, Waste Management) on 01/22/2019: Action plan is awaiting to be presented and approved by Council. No data has been provided when it will be presented at this point. All MAPs have been fully implemented with the exception of #3 which is dependent on Council's direction and will be implemented once a decision is known. As per correspondence with Jennifer Wilson (Supervisor, Waste Management) on 08/10/2018: 1. Completed 2. Completed 3. Dependent on Council's direction and will be implemented once a decision is known. 4. Completed As per correspondence with Jennifer Wilson (Supervisor, Waste Management) on 04/04/2018: 1. Fully implemented 2. Fully implemented 3. Dependent on Council's direction 4. Fully implemented
Fleet Parts Inventory & Fuel Audit	Public Works - Automation of fueling system at Smithville yard	Public Works should research the cost and, if feasible, implement the CoenCorp automated fueling system at the Smithville yard.	Staff are in the process of reviewing the recommendations from a consultant report on Niagara Patrol Yards Retrofit, Smithville and Pelham Patrol Yards completed in 2013 that has been on hold while we completed an external audit on Snowplowing, Road Maintenance and Landscaping Services. Based on the recommendations in these reports and the condition of the fueling system at the Smithville Yard, staff are not recommending installing the CoenCorp fuel system at this time. If staff follow through with the recommendation to consolidate both yards into one facility, the fueling system at Pelham was built to be transferable to the new consolidated yard location. The current fuel storage system as Smithville is undersized and was built only as a temporary measure. If a final decision is made to keep Smithville Patrol Yard open than the costs of installing new tanks with the CoenCorp fuel system will be incorporated within the capital budget.	Derek McGaghey, Associate Director, Transportation Integrated Services formerly Ken Williams (Supervisor Fleet Operations) and Shawn McCauley (Associate Director Transportation and Fleet Operations)	Dec 31, 2017	Q2 2020 (June 30, 2020)	In progress late	Derek McGaghey, Associate Director, Transportation Integrated Services, Sept 5, 2019: The card lock system is being considered for the Smithville Yard with potential implementation in Q2 2020. Smithville Yard continues to be looked at for capital replacement. Routing study underway with a patrol yard replacement study to follow. Auditor's note: Maciej Jurczyk, September 5, 2019. Principle reason for this issue being outstanding since 2016 is staffing transition, as this file has been re-assigned due to a re-organization in Transportation Division in 2018 and a lack of capital funding. Management Action Plan updates for Q2 2019 have not been received As per correspondence with Shawn McCauley (Associate Director, Transportation) on 12/19/2018: Delayed until restructuring of the division is complete. Estimated completion date: June 30, 2019 Dependent on decision to consolidate the yards or not. As per correspondence with Shawn McCauley (08/10/2018): A consultant is going to be hired to conduct a yard rationale study in 4th quarter of 2018.
Fleet Parts Inventory & Fuel Audit	Public Works - Inventory storage and reconciliation process	1. Inventory cycle counts should continue to be conducted on a quarterly basis. Staff working at each respective yard should be informed of the count results and required to follow up with Management on variances. 2. Management should develop an internal guideline as to how many variances are considered to be an acceptable variance 3. When unacceptable variances are noted on more than one occasion, Management should conduct cycle counts on a more frequent basis (bi-monthly) in order to ensure inventory existence and accuracy until counts are within acceptable variance limits 4. The Smithville inventory storage room should be reorganized using the bin location format applied at the other locations 5. Management should implement a system, whereby staff taking an inventory item off the shelf, he/she uses the hand held scanner to scan the barcode affixed to the shelving to add the item to the work order rather than manually adding the item, mitigating the risk of an incorrect item being added to the work order 6. If Public Works decides to consolidate the current yard locations, they should investigate the incremental cost of adding a stock clerk to the remaining location(s)	1. Inventory cycle counts are part of our current inventory process guideline manual in Cityworks, this document will be updated to include the M5 inventory. 2. Current Cityworks internal inventory process identifies a variance reporting mechanism and a process for recounts if there are any unusual variances. The manual will be updated to include the M5 inventory including identifying acceptable variance limits. 3. The update manual will include a section on a procedure to handle unacceptable variances including recommending bimonthly counts where required 4. Staff will reorganize Smithville into bin locations after the 2017 year end inventory reconciliation 5. Current scanners are not capable of adding items directly onto a work order. Staff will review and determine if this functionality can be programmed into our current scanners or will an upgrade be required 6. Staffing levels will be reviewed once a decision on the yard locations is made, including adding an additional staff member to deal with the stock at the Patrol Yards. Currently there are only two Road Operations Clerk for the four Patrol Yards. These positions have stock responsibility in their job descriptions, adding a third in a three yard model will help control both fleet and road inventory levels	Derek McGaghey, Associate Director, Transportation Integrated Services formerly Ken Williams (Supervisor Fleet Operations) and Shawn McCauley (Associate Director Transportation and Fleet Operations)	March 31, 2018	1. Completed 2. Dec 31, 2019 3. Dec 31, 2019 4. Completed 5. Upgrade Required 6. Q2 2020 (June 30, 2020)	In progress late	Derek McGaghey, Associate Director, Transportation Integrated Services, Sept 5, 2019: 1. Completed. Implementation at Welland location is complete. Implementation at Smithville location is underway. Inventory counts at least quarterly, some products counted monthly. 2. This is outstanding. Acceptable inventory variances identified through a cycle-count or year-end inventory count have not yet been identified. 3. This is outstanding. The inventory manual has not yet been updated with acceptable variances per above. 4. Completed. Smithville bins were reorganized in 2017, bins currently being reorganized again. Welland Yard was reorganized again in July 2019. 5. Not yet completed. The usage of handheld scanners will be looked at with M5 upgrade which is expected to be completed by Dec 31, 2019. Discussions with 3rd party IT vendor on terms and conditions already underway. 6. Not yet completed. The Smithville Yard replacement has not been approved. A new study is underway to determine optimal deployment of patrol yards in the west end and the Regional Government Review outcome may impact future location(s). Auditor's note: Maciej Jurczyk, September 5, 2019. Principle reason for this issue being outstanding since 2016 is staffing transition, as this file has been re-assigned due to a re-organization in Transportation Division in 2018. Management Action Plan updates for Q2 2019 have not been received As per discussion with Shawn McCauley (Associate Director, Transportation), on 12/19/2018: 1-3. Process updated and utilized to conduct year end counts. 4. Previously completed. 5. Upgrade required as part of the division's mobile solution strategy. Currently waiting on IT. 6. Delayed until the restructuring of the division is complete Estimated completion date: June 30, 2019 As per discussion with Shawn McCauley (Associate Director, Transportation) on 08/10/2018:

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Fleet Parts Inventory & Fuel Audit	EMS - Maximization of available discounts	1. Management should continue to encourage the use of the key fobs and the follow up of employees when it is noted that the key fob was not used at the respective gas station 2. Management should inquire with the key fob provider if there are any increased savings plans based on volume of fuel they are purchasing on an annual basis	1. We observe approximately a 30% utilization of the key fob vs. Visa card. We will communicate with staff to use key fob or Visa Card with key fob vendor as first choice, and use alternate fuel providers if key fob vendor is not available. We will set up a meeting involving upper management, fleet and our Operation's team to discuss the best course of action to increase the use of the key fob 2. We will reach out to Corporate, ICOP and key fob vendor sales representative to see if further discounts can be gained or if there are other incentive programs available since we adopted the use of the key fob. Our Pcard is used approximately 70% of the time and reconciling the monthly statement is time consuming and lends itself to risk of human error. We will be seeking out advice from our Region IT dept. to see if they can come up with an electronic solution to automatically populate our current internal spread sheets to mitigate human error.	Ralph Paolini (Manager, EMS and Support Services)	February 2018	TBD	In progress late	As per conversation with Ralph Paolini (Manager, EMS and Support Services) on 08/22/2019: EMS personnel are meeting with a new vendor this month who is introducing technology into the market that may meet the needs of EMS (i.e. electronic record keeping and availability to purchase fuel across the Region). From a corporate perspective, the opportunity to synchronize fuel procurements with other departments and ABC's (i.e. NRPS) is still being evaluated. Per Bart Menage (Director, Procurement & Strategic Acquisitions) on August 30, 2019; Procurement has been working with EMS on the file and is exploring the possibility of signing onto the Provincial Vendor of Record. As per conversation with Ralph Paolini (Manager, EMS and Support Services) on 04/16/2019: Purchasing is in the process of having all Regional fuel purchasers involved in trying to have all criteria noted included in a purchasing contract with a particular fuel vendor. Preliminary findings show all criteria mentioned in the audit can be satisfied. As per conversation with Ralph Paolini (Manager, EMS and Support Services) on 12/19/2018: Procurement is in the process of completing the work. As per conversation with Ralph Paolini (Manager, EMS and Support Services) and Bart Menage (Director, Procurement and Strategic Acquisitions) on 08/20/2018: Procurement is in the process of completing the work. As per correspondence received from Ralph Paolini (03/27/2018), 1. Fully implemented 2. EMS has found 2 providers that would meet all of their requirements (volume discounts, store hours, security aspects when dealing with Pcard or fob, record keeping, use friendliness). They are currently working with Procurement on this
Fleet Parts Inventory & Fuel Audit	EMS - Opportunities to automate record keeping process	1. Management should discuss with the key fob provider if there is a capacity in which they can receive the statement electronically and download them into their vehicle operation data report or online platform in order to save time and mitigate the risk of human error 2. Management should download PCard transactions and download the transactions into their vehicle operation data report or online platform in order to save time and mitigate the risk of human error. EMS may want to discuss with the IT department a spreadsheet in which the PCard data can be downloaded, sorted and summarized based on their requirements for the vehicle operation data report	1. We will meet with Corporate and fuel provider to investigate any software upgrades (mileage, vehicle call sign ID, signature, cost and litres used) of their system for reconciling monthly statements 2. Our Pcard is used approximately 70% of the time and reconciling the monthly statement is time consuming and lends itself to risk of human error. We will be seeking out advice from our Region IT dept. to see if they can come up with an electronic solution to automatically populate our current internal spread sheets to mitigate human error.	Ralph Paolini (Manager, EMS and Support Services)	February 2018	TBD	In progress late	As per conversation with Ralph Paolini (Manager, EMS and Support Services) on 08/22/2019: EMS personnel are meeting with a new vendor this month who is introducing technology into the market that may meet the needs of EMS (i.e. electronic record keeping and availability to purchase fuel across the Region). From a corporate perspective, the opportunity to synchronize fuel procurements with other departments and ABC's (i.e. NRPS) is still being evaluated. Per Bart Menage (Director, Procurement & Strategic Acquisitions) on August 30, 2019; Procurement has been working with EMS on the file and is exploring the possibility of signing onto the Provincial Vendor of Record. As per conversation with Ralph Paolini (Manager, EMS and Support Services) on 04/16/2019: Purchasing is in the process of having all Regional fuel purchasers involved in trying to have all criteria noted included in a purchasing contract with a particular fuel vendor. Preliminary findings show all criteria mentioned in the audit can be satisfied. As per conversation with Ralph Paolini (Manager, EMS and Support Services) on 12/19/2018: Procurement is in the process of completing the work. As per conversation with Ralph Paolini (Manager, EMS and Support Services) and Bart Menage (Director, Procurement and Strategic Acquisitions) on 08/20/2018: Procurement is in the process of completing the work.
Waste and Recycling Drop-Off Depot Agreement Audit	Opportunity to enhance transparency of reported information from the vendor	1. Waste Management staff at Niagara Region should discuss with the vendor the possibility of including tipping fee as one of the selected data fields on the daily transfer of information. Waste Management should request that the pre-tax tipping fee amount, tax amount and gross tipping fee amount be reported on a daily basis so that monthly and quarterly reconciliations may be completed easier. 2. Waste Management staff should discuss with the vendor, the possibility of enhancing the reporting process so that both tonnage and revenues are reported on a quarterly basis. As a result of the enhancements, Waste Management staff may be able to reconcile the systems, compute royalty amounts and monitor information with increased ease and efficiency.	1. Niagara Region holds quarterly meetings with the vendor. The next meeting is to be scheduled in late Q2. The issue will be brought forward to see if tipping fee can be a selected data field. The Region will investigate if the quarterly report can be done on a monthly basis showing pre-tax tipping fee amount, tax amount and gross tipping fee amount. 2. Niagara Region hold quarterly meetings with the vendor. The next meeting is to be scheduled in late Q2. The issue will be brought forward to see if tonnage can be added to the quarterly report. If the vendor is in agreement to supply this information.	Andrew Winters, Waste Disposal Operations Program Manager	1. 09/30/2018 2. 07/31/2018		Completed	Per discussion with Andrew Winters (Waste Disposal Operations Program Manager) on 08/21/2019: RMON is reliant on the vendor to make this change in their IT systems. Their current system is not designed for waste management operations and the recommended fields identified in the audit would require re-writing software code (which the vendor identified would be a minimum of \$10k) or waiting for the vendor to upgrade the system. The vendor has indicated that this is not a priority and may take multiple years. Auditor's Note: Maciej Jurczyk, Director, ICOP (Aug 21, 2019); in light of this information and given that this was a low risk finding AND the second portion of the Management Action Plan was successfully completed, we are comfortable to close this outstanding Management Action Plan. As per discussion with Andrew Winters (Waste Disposal Operations Program Manager) on 08/14/2019: At this time nothing has changed with the status of this file since the last update. As per Conversation with Andrew Winters, (Waste Disposal Operations Program Manager) on 04/23/2019: 1. Right now the two sections - no upgrade in the near future, so in a couple of years. 2. Quarterly tonnage has been done As per correspondence with Andrew Winters (Waste Disposal Operations Program Manager) on 01/09/2019: 1. The vendor currently are unable to select this data field. Next time they have to upgrade their program they will look at feasibility if they can implement this request. 2. The vendor agreed that they would add the tonnages to the quarterly report. They will start in Q4 report. As per discussion with Andrew Winters (Waste Disposal Operations Program Manager) on 08/16/2018: A meeting was held with the Vendor on June 4, 2018 in which items #1 and #2 were raised. The Vendor is going to go back to their IT department for validation but Vendor didn't think it would be an issue. MAP#1 is still on target to be completed for the original September 30, 2018 completion date. The Vendor indicated that item #2 would be completed at the same time.

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Grants and Incentives Audit	The Region needs to consider program rationalization	<p>1. Regional Council needs to reaffirm the alignment of current programs with Council objectives and/or priority projects at least once during each term of Council.</p> <p>2. Regional Council needs to rationalize the number of programs that it manages and funds and ensure that new or remaining programs have direct alignment to the Region's core mandate. The Region should develop an exit strategy to terminate its participation in the following programs: Building and Facade; Heritage Restoration and Improvement; Environmental Assessment; Planning Studies; Residential Grant/Loan</p> <p>3. Regional Council needs to reconsider its participation in the following programs given the limited client uptake: Agricultural Buildings and Facilities Revitalization Grant/Loan; Agricultural Feasibility Study Grant; and Affordable Housing Grant/Loan Program</p> <p>4. The Region needs to re-evaluate its role as the administrative lead in Niagara Investment in Culture and consider either providing block funding to Local Area Municipalities or transfer full administrative responsibility to an external agency (ie. Niagara Prosperity Initiative, Prokids).</p> <p>5. The Region should consider repurposing budgets and resources from any programs it is no longer financially supporting to those programs that have high strategic alignment to ensure these programs are being delivered at the appropriate financial scope and scale.</p>	<p>Representatives from Economic Development, Finance and Planning and Development have reviewed the observations and associated comments provided in Phase 1 and 2 of the Grant and Incentives Programs audit. The implementation of the observations as proposed needs to be carefully considered as there would be significant impact on:</p> <ul style="list-style-type: none">- the delivery of grant and incentives programs- resources allocated within Regional Departments and Local Area Municipalities; and- the applicants of the grant and incentive programs <p>In order to adequately assess the observations and make considered recommendations on grant and incentive programs moving forward, it is recommended that a Working Group is established consisting of representatives from Economic Development, Finance, Planning and Development and ICOP. The Working Group will report to CLT.</p>	Doug Giles, Director, Community and Long Range Planning	Not provided in report	Q3, 2019	In progress on time	<p>As per Doug Giles on 08/12/2019:</p> <p>The presentation on the Grants and Incentives Review scheduled for a June 2019 COTW meeting was postponed until September 5, 2019. On this date there will be a presentation on existing incentive programs, the incentive review and options for Council's consideration, accompanied by a report on same. Once Council direction is received, staff will develop programs based on this direction and return to Council with a report outlining the specific recommendations to be referred to the 2020 budget process. Implementation and transition of approved changes are anticipated to begin at some point TBD in 2020. Please note any potential changes to municipal governance structures may affect this work and these timelines.</p> <p>Per discussion with Doug Giles & Marian Bannerman in a meeting on May 21, 2019:</p> <p>A staff led review of grants and incentives is still on-going but is nearing completion. Planning & Development staff are proposing to present a report to Committee of the Whole (COTW) on June 6, 2019 providing background information about the current portfolio of grant and incentive programs as well as presenting a new future strategic and model for governing these programs. Staff's ultimate objective is to receive feedback and direction from COTW about in which strategic direction these programs should reside; then model a future portfolio of programs to be aligned with Council's new strategic direction. Administrative changes to the delivery of these programs is still on hold pending Council's direction and subsequent design of new programs.</p> <p>As per correspondence with Marian Bannerman (Program Manager, Grants and Incentives) on 01/24/2019:</p> <p>As outlined in the Management Action Plan, an inter-departmental Incentive Review Working Group met several times during Q4 2018 to develop recommendations regarding potential incentive target areas and options for program resourcing and delivery. An education session for Regional Council on existing Regional incentive programs and the status and next steps of the Incentive Review is anticipated in February 2019, with a similar session anticipated to be provided for interested Local Area Municipal staff in March. Following leadership review of the Working Group recommendations, a report will go forward (likely in May-June 2019) to Planning and Economic Development Committee and Regional Council for consideration.</p>
Grants and Incentives Audit	Lack of master agreement or standard operating procedures	<p>1. Regional staff needs to develop foundational documents such as a Master Agreement and Standard Operating Procedures in conjunction with its LAM partners. Some items to be included within the master agreement are:</p> <ul style="list-style-type: none">a. Details of the program objectives from a Regional perspectiveb. Regional criteria to be considered during application evaluation/approval and post-award monitoring phases, i.e. jobs created, minimum external investment threshold.c. Enforcement of Regional standards and approval procedures <p>2. Regional staff, along with LAMs, should define its optimal business model, such as a delegated authority model. This will establish the parameters around the business relationship and support the description of roles and responsibilities for all parties in the delivery of grant and incentive programs.</p> <ul style="list-style-type: none">a. If the Region continues with Type B and Type C program models, whereby the LAMs provide post-award monitoring or verification, then a right to audit clause should be developed and enforced.b. As an alternative, if a right to audit clause cannot be agreed upon within the master agreement, the Region should consider implementing an indemnity clause to protect the Region from exposure to legal or financial liability. <p>3. Following the drafting of a Standard Operating Procedure for all the programs, the Region should develop flow charts and work descriptions that detail the following service levels:</p> <ul style="list-style-type: none">a. Appropriate level of due diligence required from each partyb. Communication requirements and frequency,c. Documentation to support application approval and payment processingd. Ongoing and post-award monitoring to ensure application criteria have been satisfied; ande. Timeliness and quality of project, program and performance reporting.	<p>Representatives from Economic Development, Finance and Planning and Development have reviewed the observations and associated comments provided in Phase 1 and 2 of the Grant and Incentives Programs audit. The implementation of the observations as proposed needs to be carefully considered as there would be significant impact on:</p> <ul style="list-style-type: none">- the delivery of grant and incentives programs- resources allocated within Regional Departments and Local Area Municipalities; and- the applicants of the grant and incentive programs <p>In order to adequately assess the observations and make considered recommendations on grant and incentive programs moving forward, it is recommended that a Working Group is established consisting of representatives from Economic Development, Finance, Planning and Development and ICOP. The Working Group will report to CLT.</p>	Doug Giles, Director, Community and Long Range Planning	Not provided in report	Q3, 2019	In progress on time	<p>As per Doug Giles on 08/12/2019:</p> <p>The presentation on the Grants and Incentives Review scheduled for a June 2019 COTW meeting was postponed until September 5, 2019. On this date there will be a presentation on existing incentive programs, the incentive review and options for Council's consideration, accompanied by a report on same. Once Council direction is received, staff will develop programs based on this direction and return to Council with a report outlining the specific recommendations to be referred to the 2020 budget process. Implementation and transition of approved changes are anticipated to begin at some point TBD in 2020. Please note any potential changes to municipal governance structures may affect this work and these timelines.</p> <p>Per discussion with Doug Giles & Marian Bannerman in a meeting on May 21, 2019:</p> <p>A staff led review of grants and incentives is still on-going but is nearing completion. Planning & Development staff are proposing to present a report to Committee of the Whole (COTW) on June 6, 2019 providing background information about the current portfolio of grant and incentive programs as well as presenting a new future strategic and model for governing these programs. Staff's ultimate objective is to receive feedback and direction from COTW about in which strategic direction these programs should reside; then model a future portfolio of programs to be aligned with Council's new strategic direction. Administrative changes to the delivery of these programs is still on hold pending Council's direction and subsequent design of new programs.</p> <p>As per correspondence with Marian Bannerman (Program Manager, Grants and Incentives) on 01/24/2019:</p> <p>As outlined in the Management Action Plan, an inter-departmental Incentive Review Working Group met several times during Q4 2018 to develop recommendations regarding potential incentive target areas and options for program resourcing and delivery. An education session for Regional Council on existing Regional incentive programs and the status and next steps of the Incentive Review is anticipated in February 2019, with a similar session anticipated to be provided for interested Local Area Municipal staff in March. Following leadership review of the Working Group recommendations, a report will go forward (likely in May-June 2019) to Planning and Economic Development Committee and Regional Council for consideration.</p>
Grants and Incentives Audit	Insufficient performance measures to report on program success and compliance	<p>1. Regional staff needs to further develop performance measures for all of its grant and incentive programs along with templates to support the LAMs in the collection, verification and reporting on the program successes. As a foundation the Region should develop performance measures categorized by volume, outputs, performance and qualitative as described in Appendix X.</p> <p>2. Regional staff needs to develop an effective post-award monitoring methodology, especially for Type C programs, those administered by the LAMs and funded by the Region.</p> <p>3. Regional staff needs to conduct regular comprehensive program evaluations (i.e. once per Council term) to ensure program objectives are continuously satisfying its original and intended goals. For all programs the Region should develop a sunset clause that defines the timing of when to conduct program evaluations.</p>	<p>Representatives from Economic Development, Finance and Planning and Development have reviewed the observations and associated comments provided in Phase 1 and 2 of the Grant and Incentives Programs audit. The implementation of the observations as proposed needs to be carefully considered as there would be significant impact on:</p> <ul style="list-style-type: none">- the delivery of grant and incentives programs- resources allocated within Regional Departments and Local Area Municipalities; and- the applicants of the grant and incentive programs <p>In order to adequately assess the observations and make considered recommendations on grant and incentive programs moving forward, it is recommended that a Working Group is established consisting of representatives from Economic Development, Finance, Planning and Development and ICOP. The Working Group will report to CLT.</p>	Doug Giles, Director, Community and Long Range Planning	Not provided in report	Q3, 2019	In progress on time	<p>As per Doug Giles on 08/12/2019:</p> <p>The presentation on the Grants and Incentives Review scheduled for a June 2019 COTW meeting was postponed until September 5, 2019. On this date there will be a presentation on existing incentive programs, the incentive review and options for Council's consideration, accompanied by a report on same. Once Council direction is received, staff will develop programs based on this direction and return to Council with a report outlining the specific recommendations to be referred to the 2020 budget process. Implementation and transition of approved changes are anticipated to begin at some point TBD in 2020. Please note any potential changes to municipal governance structures may affect this work and these timelines.</p> <p>As per correspondence with Marian Bannerman (Program Manager, Grants and Incentives) on 01/24/2019:</p> <p>As outlined in the Management Action Plan, an inter-departmental Incentive Review Working Group met several times during Q4 2018 to develop recommendations regarding potential incentive target areas and options for program resourcing and delivery. An education session for Regional Council on existing Regional incentive programs and the status and next steps of the Incentive Review is anticipated in February 2019, with a similar session anticipated to be provided for interested Local Area Municipal staff in March. Following leadership review of the Working Group recommendations, a report will go forward (likely in May-June 2019) to Planning and Economic Development Committee and Regional Council for consideration.</p> <p>Per discussion with Doug Giles and Marian Bannerman (08/24/2018):</p> <p>a report will be going go Planning and Development Committee that highlights the result of a survey of Local Area Municipalities. A full strategy on how to implement the recommendations will be developed in Q1 2019 following an orientation to the various programs delivered for the new Regional Council.</p>

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Grants and Incentives Audit	The Region can provide greater value-added support to improve administrative efficiency and program success	1. The Region should work with LAMs to develop an effective web portal and Regional website landing page to improve communication, reporting, and sharing of information and documentation between partner municipalities. 2. The Region needs to study the merits, benefits and risks of converting grant programs to loans to create greater sustainability. 3. The Region should develop minimum investment thresholds (i.e. \$100,000 per project) to increase scale, overall ROI and efficiencies. 4. Based on the entire inventory of Regional grant and incentive programs, the Region should review the creation of a separate function with dedicated resources that specializes in grant administration and is reliant upon the technical support of program areas.	With respect to Redesigning Programs as Loans, it was felt that this particular observation is not an option for the delivery of grant and incentive programs; however comments relating to this should be provided as part of the assessment and recommendations made by the Working Group to CLT.	Doug Giles, Director, Community and Long Range Planning	Not provided in report	Q3, 2019	In progress on time	As per Doug Giles on 08/12/2019: The presentation on the Grants and Incentives Review scheduled for a June 2019 COTW meeting was postponed until September 5, 2019. On this date there will be a presentation on existing incentive programs, the incentive review and options for Council's consideration, accompanied by a report on same. Once Council direction is received, staff will develop programs based on this direction and return to Council with a report outlining the specific recommendations to be referred to the 2020 budget process. Implementation and transition of approved changes are anticipated to begin at some point TBD in 2020. Please note any potential changes to municipal governance structures may affect this work and these timelines. As per correspondence with Marian Bannerman (Program Manager, Grants and Incentives) on 01/24/2019: As outlined in the Management Action Plan, an inter-departmental Incentive Review Working Group met several times during Q4 2018 to develop recommendations regarding potential incentive target areas and options for program resourcing and delivery. An education session for Regional Council on existing Regional incentive programs and the status and next steps of the Incentive Review is anticipated in February 2019, with a similar session anticipated to be provided for interested Local Area Municipal staff in March. Following leadership review of the Working Group recommendations, a report will go forward (likely in May-June 2019) to Planning and Economic Development Committee and Regional Council for consideration. Per discussion with Doug Giles and Marian Bannerman (08/24/2018): A report will be going go Planning and Development Committee that highlights the result of a survey of Local Area Municipalities. A full strategy on how to implement the recommendations will be developed in Q1 2019 following an orientation to the various programs delivered for the new Regional Council.
Information Technology Security and Data Backup Controls Audit	Cybersecurity Management - Security systems Architecture	A. It is recommended to limit the access from the branch locations to the Region's network by placing the branch locations into a separate security zone and only allow the bare minimum required for business operation. B. - The branch location's network is to be segmented; separating the managed from the unmanaged devices and only allow access to the Region's network to managed devices. - Segment end-user devices, included managed devices, into controlled zones treated as semi-trusted to limit exposure to critical infrastructure as application and database servers.	A. Non Corporate internet is currently on separated network segmentation with no communication to the corporate network. We are implementing physical security to the ports (network port locks) on the non Corporate internet ports of the switch at the branch office locations to reduce risk. B. The Region will be implementing segmented security zones through Corporate firewall for critical servers to reduce exposure.	Julie Max (Associate Director, Infrastructure and Operations)	Not provided in report	B. Q4, 2019 (December 31, 2019)	In progress on time	As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/13/2019: B. This is anticipated to be completed by Q4 of 2019. Management Action Plan updates for Q2 2019 have not been received As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 01/15/2019: A. The network locks have been purchased and are scheduled to be installed in Regional facilities. Completed B. The current firewall migration is underway, and upon completion the segmented security zones will be in place as indicated. Security Zones have been configured and scheduled for implementation in Q1 2019. As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/20/2018: A. The network locks have been purchased and are scheduled to be installed in Regional facilities Estimated completion date: 12/31/2018
Information Technology Security and Data Backup Controls Audit	Cybersecurity Management - Network Security Systems	1. Identify operating systems in use on each ASA in use by the Region and identify all the latest versions available for installation. 2. Install the latest version available for all Cisco ASA firewalls. 3. Replace firewalls for a more recently released firewall system which is expected to be supported for the intended lifecycle of the firewall. 4. Use a vulnerability assessment solution to identify old versions of firmware and software. A vulnerability assessment solution generally provides information on new releases of firmware and software for monitored devices. 5. To limit exposure to known vulnerabilities in unsupported firmware and software releases, ensure equipment in use is running firmware and software which is still supported by the vendor.	1&2: Currently underway 3: ASA firewall replacements will be budgeted for in 2019. 4: The Region regularly conducts security assessments with 3rd party vendors to help identify these areas. The most recent being January 2018. We will be assessing a vulnerability assessment solution further. 5: It should be noted that mitigation solutions have been put in place to deal with unsupported firmware and software to limit vulnerabilities. Staff have enrolled to receive vendor notifications for hardware and software updates and do review and assess notifications for exposure and risk. We will be looking at enhancing our processes with a vulnerability assessment solution.	Julie Max (Associate Director, Infrastructure and Operations)	Not provided in report	#1 and #2 - Q4, 2019 (December 31, 2019) #4 Q4, 2020 (December 31, 2020)	In progress on time	As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/13/2019: 1 & 2 To be completed by Q4, 2019. 4. A solution has been budgeted for in 2019 Management Action Plan updates for Q2 2019 have not been received As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 01/15/2019: 2. Budget has been allocated in 2019 for the purchase of new ASA's as the current ones have memory limitations. Currently procuring hardware. Anticipated completion Q3 2019 4. SAS product will need further investigation. As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/20/2018: 1. Complete 2. Budget has been allocated in 2019 for the purchase of new ASA's as the current ones have memory limitations. Estimated completion date Q1/2019 3. Complete - Budget has been allocated in 2019 for the new hardware replacements of the current asa5505's with PA220's and support 4. SAS product will need further investigation Estimated completion date: Q1/2019 5. Complete
Information Technology Security and Data Backup Controls Audit	Cybersecurity Management: Account and access management	1. Disable insecure management and authentication mechanisms on networking devices and in particular the firewalls and force the use of secure mechanisms like SSHv2. 2. Implement centralized authentication for management of networking devices to prevent credential reuse and sharing, allow for password requirements enforcement, and auditability of administrator actions.	1: We have set SSHv2 and disabled SSHv1 and have modified the configuration to telnet access. This has been confirmed and verified. No further action is required. 2: Will be implemented with the new firewall implementation and remainder of infrastructure devices by end of year.	Julie Max (Associate Director, Infrastructure and Operations)	Not provided in report	Q1, 2019 (March 31, 2019) Q4, 2020 (December 31, 2020)	In progress on time	As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/13/2019: 2. Partially completed. Remote sites to be completed in 2020. Management Action Plan updates for Q2 2019 have not been received As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 01/15/2019: 1. Completed 2. This project is currently underway as ClearPass in being setup and configured by the vendor. Completion Q1 2019 As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/20/2018: 1. Completed 2. Will be completed as part of the Aruba ClearPass implementation Estimated completion date: Q4, 2018 (Dec. 31, 2018)

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Information Technology Security and Data Backup Controls Audit	Change Management	1. Formalize and agree with the CAB which changes need to be run by the CAB before implementing. 2. Keep track of all changes, regardless of their importance or impact, in a formalized change management system storing at least the purpose, executor, approver, rationale, request and execution date.	1: It should be noted that a formal CAB process currently exists. Updates will be added to CAB terms of reference to include a more comprehensive list of standard changes needs along with preapproved SOP's. 2: This will be addressed with changes to CAB processes.	Julie Max (Associate Director, Infrastructure and Operations)	Not provided in report	2 - Q2, 2020 (June 30, 2020)	In progress on time	As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/13/2019: 2. Currently investigating a CMDB tool Management Action Plan updates for Q2 2019 have not been received As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 01/15/2019: 1. Completed 2. Currently investigating a CMDB tool - Change Management Database As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/20/2018: 1. Current CAT policy is being revised to include the new processes identified in response, certain SOP's have been created for standard changes. Estimated completion date: Q4 2018 (Dec 31, 2018) 2. Currently investigating a CMDB tool - Change Management Database Estimated completion date: Q2, 2019 (June 30, 2019)
Information Technology Security and Data Backup Controls Audit	Patch Management	A. Recommendations for Findings A and B: 1. Create a patch management policy that outlines the objectives of patching, roles and responsibilities, steps to evaluate criticality, testing and handling of exemptions. 2. The patch management policy should include procedures when patches are not applied, risk is assessed, mitigation or acceptance is documented and approved by the appropriate level.	1: There is currently an SOP in place to implement operating systems securities patches. We will be looking at enhancing current practices. 2: We will be implementing a Risk Assessment Framework supported by documented approvals.	Julie Max (Associate Director, Infrastructure and Operations)	Not provided in report	Q4 2019	In progress on time	As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/13/2019: 2. Risk Framework is being developed. Management Action Plan updates for Q2 2019 have not been received As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 01/15/2019: 1. SOP for OS and security patches completed. 2. Risk Framework is being developed. As per correspondence with Julie Max (Associate Director, Infrastructure and Operations) on 08/20/2018: 1. Currently underway Estimated completion date: 12/31/2018 2. Currently underway Estimated completion date: 12/31/2018
Payroll Audit: Phase 1 - Timekeeping Process	Lack of Management Approval of Timekeeping in some Divisions	1. Supervisors/Managers should be given Kronos user logins. 2. The HR Division, in consultation with business units, should develop an approval/sign off business process whereby Supervisors/Managers are reviewing and signing off on the timecards of the staff that they supervise in a consistent manner. 3. In the longer term, HR Division should investigate the feasibility of designing a process which consolidates the Supervisor/Manager's approval of time entries and the encoding of time entries into one step.	1. Management is conducting a cost benefit review of adding additional manager timekeeping licenses, allowing for manager level approvals, against the cost/risk of potential payroll errors. 2. Management fully supports the need for appropriate manager level oversight on all payroll costs in a consistent fashion. Some operational areas (i.e.: Children's Services) have a well documented manager level approval process for timekeeping sign off developed by HR, as well as manager licenses to electronically support this work. Depending on the outcome of item 1 above, HR will provide a documented corporate wide business process that supports manager electronic approval, or a suitable alternative to ensure manager level oversight. 3. Management acknowledges the benefits of the time entry and approval being consolidated into one step. While there are technical constraints in implementing this today, HR has included this items as part of their broader HRIS review project currently underway.	Franco Meffe Peter Wadsworth (Director, Human Resources) Linda Gigliotti (Associate Director, Employee Services) Cindy Creemer (Manager, Employee Services)	09/30/2019		In progress on time	As per correspondence with Linda Gigliotti (Associate Director, Employee Services) on 08/14/2019: 1. Supervisors/Manager licensing: Community Services, our largest workforce which also has the greatest number of hourly staff, is fully completed with manager/supervisory sign off approvals - most of which was already compliant prior to the audit. All remaining RMON divisions, are either compliant or part of a phased in plan to be compliant with licensing needs within 2020 budget. HR staff working directly with clients for training and change management - currently underway. 2. HR developing online training to be launched in corporate learning management system in Q3. Training will be for all management approvers and timekeepers for easy reference and support and to ensure necessary compliance to pay rules, collective agreements, policy, etc. Training curriculum and content is developed with planned roll out to begin in Q3, and additional modules scheduled to be delivered in Q4. 3. HR has begun the process of a longer term strategy, in collaboration with IT, to develop a fulsome review of HR technology needs, with an immediate priority placed on the current timekeeping system requirements and business needs. As per correspondence with Linda Gigliotti (Associate Director, Employee Services) on 04/26/2019: Management continues to work with vendor for additional licensing and cost analysis for current budget year. In the interim, development planning for new business processes and training for change management underway. As per correspondence with Linda Gigliotti (Associate Director, Employee Services) on 12/21/2018: This review is expected to be completed by the deadline.
Payroll Audit: Phase 1 - Timekeeping Process	Developing Training and Guidelines	1. Manuals that detail step-by-step procedures should be updated to include Niagara Region business procedures. This will allow for time keeping tasks to be completed consistently throughout the corporation. 2. The HR division should develop training modules for Kronos users. The training should educate the user on the task associated with their specific role(s) within the timekeeping process. The format of training (on-line, in person, etc.) should be decided upon by the HR division in order to effectively suit the corporation. 3. A Champion for each collective agreement should be decided upon and communicated to the encoder group so that when questions arise, Encoders have the necessary resources. 4. Management from respective business units should develop backup/coverage plan for instances when their main Encoder is away from the office or otherwise unable to complete the encoding.	1. Management fully supports updating training materials to include Niagara Region business procedures. 2. Management supports the delivery of timekeeping training and is developing online tools to create greater effectiveness, consistency, timeliness and access in comparison to the prior classroom provided training. 3. Management has considered this. Escalated questions from timekeepers are managed by HR, and recommends that any additional supports in a specific operating area can be determined within the division. 4. Management supports this recommendation and will continue to encourage adequate back up support amongst timekeepers in each operating area. The requirement to utilize a back up resource for one's own encoding will reinforce this need, as per Observation 2.	Linda Gigliotti (Associate Director, Employee Services)	09/30/2019		In progress on time	As per correspondence with Linda Gigliotti (Associate Director, Employee Services) on 08/14/2019: 1. Addressed in item above. 2. Addressed in item above. 3. Completed. 4. Completed. As per correspondence with Linda Gigliotti (Associate Director, Employee Services) on 04/26/2019: The training delivery is currently being developed to begin a phased delivery starting in the Fall 2019. As per correspondence with Linda Gigliotti (Associate Director, Employee Services) on 12/21/2018: This review is expected to be completed by the deadline.
Controlled Medications Inventory	NEMS - Internal controlled medications policy needs to be updated	1. NEMS Management should update the internal policy to include all current business process. 2. Once the internal policies have been updated, all changes should be communicated to staff.	1. The recommended updates will be made within the policy. 2. Training surrounding the updates will be delivered to affected staff.	Michael Franklin, Commander, Quality Management and Professional Standards	06-01-2019	08-30-2019	In progress late	As per correspondence with Michael Franklin (Commander, Quality Management and Professional Standards) on Aug 13, 2019: Updates have been made to policy and staff educated. The policy just needs to be signed off. It's anticipated to be done by the end of August with as there are several other policies that will need signing. As per correspondence with Michael Franklin (Commander, Quality Management and Professional Standards) on Apr 10, 2019: 1. NEMS is working on the policy update, and the update is scheduled to be completed prior to their internal Spring Training.

Audit Report Title	Observation Title and Brief Description	Recommendation per Audit Report	Management Action Plan per Audit Report	Accountable Individual & Title	Original Completion Date MM/DD/YYYY	Revised Completion Date MM/DD/YYYY	Issue Status	Follow Up Comments
Accounts Payable Audit	Maintenance and review of vendor master file information	<p>1) Maintenance should be conducted on the master vendor file on a regular basis (i.e. at least annually). This would include the following activities to ensure completeness and accuracy:</p> <p>a) Review and update the vendor master information.</p> <p>b) Obtain missing or incomplete data such as missing telephone numbers, postal address, complete name, and emails.</p> <p>c) Update any out of date information</p> <p>d) Determine if there are any vendors (i.e. duplicate vendors) that should be removed from the master file.</p> <p>e) Archive inactive vendors which have had no business activity for a certain amount of time (i.e. for over 18 months). If the vendor is archived, their information can be easily accessed for reinstatement, if needed. By removing inactive vendors, the list becomes leaner and records are easier to access, increasing employee productivity through reduced processing time.</p> <p>Maintenance activities should include department representatives (in addition to Finance staff), if possible, as they may have insight into information that is old, missing or incorrect.</p> <p>The Region should also consider if any of the master vendor file review or maintenance activities can be automated as some cleanup activities lend themselves well to automation. In addition, the Region may want to consider the use of a vendor self-service portal where individual vendors can update their information.</p> <p>2) On a regular basis, conduct analysis and further review on areas which may uncover fictitious vendors, such as comparing vendor and employee addresses and vendor use of P.O. Box addresses.</p>	<p>As per Correspondence with Erin Amirault (Associate Director, Finance Operations and Systems) on 04/12/2019:</p> <p>More definitive update is not available at this time. We are still planning the PeopleSoft Financials upgrade for November with initial review and testing to start in September, however final dates are still to be determined. We will review at that time if functionality will change to allow for logging of when delegation has been turned on. At this time we do not anticipate that such a logging function will be available.</p> <p>+T81:U81</p>	Bart Menage, Director, Procurement & Strategic Acquisitions	11/30/2019		In progress on time	<p>As per Correspondence with Tracie Byrne, (Manager Purchasing Service) on 08/13/2019:</p> <p>Item 1 and item 2 will be completed by 31 October 2019.</p> <p>As per Correspondence with Bart Menage (Director, Procurement & Strategic Acquisitions) on 04/16/2019:</p> <p>"No definitive update at this point in time. I believe we had provided actions dates on the audit responses we were going to action. I will review and these and provide confirmation of any status updates based on those initial response."</p>
Accounts Payable Audit	System logging and reporting of delegation of authority	<p>Consider review of the PeopleSoft system to determine if the start and end dates of users who have delegated their approval authority can be captured within the system and reported on.</p>	<p>At this time, we do not have the capability in our current version of PeopleSoft Financials to audit the start and end dates of when users have turned on their delegated authority. Although a user can choose the start and end date when turning on the delegation function, the back end table in PeopleSoft Financials that tracks delegation is not effective dated and therefore only records that the function was turned on (not as of/when). As such, we can run a report that shows everyone who has delegation turned on today, but cannot run an historical version of that report.</p> <p>However, at any point in time, we can easily provide a history of when a delegation of authority was used to approve something (as we provided for the purpose of this audit). Every transaction records when it has been approved "on behalf of" someone else. For example:</p> <ul style="list-style-type: none">• Director of Finance, Helen Chamberlain, turns on delegation of authority for March 4 – 8, 2019, assigning the Associate Director, Budget Planning and Strategy, Margaret Murphy, as her delegate.• During that period, Margaret Murphy approves several purchase orders, travel and expense reports, and vouchers that would usually be approved by the Director role.• PeopleSoft Financials records each of those transactions as "Margaret Murphy approved on behalf of Helen Chamberlain". <p>If the delegator (Helen Chamberlain, in this example) would like to know what transactions were approved in her absence, PeopleSoft Financials is able to provide that information.</p> <p>If the concern is that an employee could assign a delegate for the length of their employment and therefore never directly approve transactions, then the available report would show that the employee's user ID has never approved a transaction.</p> <p>To our knowledge, there is no PeopleSoft Financials out-of-the-box audit logging process that shows effective dating for the delegation function. In theory, we could customize a solution;</p>	Erin Amirault, Associate Director, Finance Operations and Systems	11/30/2019		In progress on time	<p>Auditor's Note: Maciej Jurczyk, no update required as system upgrade scheduled for Nov 2019.</p> <p>As per Correspondence with Erin Amirault (Associate Director, Finance Operations and Systems) on 04/12/2019:</p> <p>More definitive update is not available at this time. We are still planning the PeopleSoft Financials upgrade for November with initial review and testing to start in September, however final dates are still to be determined. We will review at that time if functionality will change to allow for logging of when delegation has been turned on. At this time we do not anticipate that such a logging function will be available.</p>

MEMORANDUM

AC-C 26-2019

Subject: Internal Audit Plan Progress Update Dashboard

Date: September 9, 2019

To: Audit Committee

From: Maciej Jurczyk, Director, Internal Control & Organizational Performance

On a quarterly basis, Internal Control & Organizational Performance submits a performance dashboard to the Audit Committee. The objective is to demonstrate progress against the Annual Internal Audit Plan and provide other key performance indicators in a one-page summary. The dashboard is attached as Appendix 1 to AC-C 26-2019.

The 2019 Internal Audit Plan (see AC-C 5-2019) was approved on February 4, 2019 by Audit Committee and ratified by Council on February 28, 2019.

Respectfully submitted and signed by,

Maciej Jurczyk, CPA, CMA, CIA, CRMA
Director
Internal Control & Organizational Performance
Corporate Services



INTERNAL CONTROL & ORGANIZATIONAL PERFORMANCE AUDIT PLAN PROGRESS UPDATE

Current as of August 23, 2019

Assurance Projects

2017 Interim Audit Work Plan (AC-C 14-2017)	Percentage Complete	Audit Phase	Project Status	Due Date	Dept & Division under review	\$ under review
Purchasing Card	100%	-	Complete	31-Oct-17	Corporate Services, Procurement	\$9,629,000
Fleet Parts Inventory & Fuel	100%	-	Complete	9-Nov-17	Public Works, Transportation & W	\$1,883,000
Cash Handling	100%	-	Complete	15-Jan-18	Corporate-wide	\$16,180,000
Mobile Telecommunications	100%	-	Complete	15-Jan-18	Corporate Services, IT	\$548,000
Cleaning Contract	100%	-	Complete	15-Jan-18	Corporate Services, Facilities	\$665,000
2018 Audit Plan (AC-C 6-2017)						
Grants & Incentives: Phase 1	100%	-	Complete	7-May-18	Planning/Development & Ec/Dev	\$8,746,000
Grants & Incentives: Phase 2	100%	-	Complete	18-Jun-18	Planning/Development & Ec/Dev	\$8,746,000
Waste and Recycling Drop-Off Depot Agreement	100%	-	Complete	30-Mar-18	Public Works, Waste Management	\$104,000
Procurement: Bidding / Tendering process	90%	Reporting	In Progress	31-Dec-18	Corporate Services, Procurement	\$470,786,000
Payroll Phase 1: Time-keeping	100%	-	Complete	10-Sep-18	Corporate-wide	\$251,284,000
Payroll Phase 2: Payroll processing	100%	-	Complete	24-Oct-18	HR	\$9,000
Controlled Medication Inventory	100%	-	Complete	31-Dec-18	Public Health & Community Service	\$385,000,000
Accounts Payable	100%	-	Complete	28-Feb-19	Corporate Services, FMP	Not Applicable
IT General Controls	100%	-	Complete	30-Apr-19	Corporate Services, IT	\$4,692,000
Chippawa CSO Internal Review	100%	-	Complete	10-Sep-18	Public Works, W/WW	\$29,468,000
Children's Services Risk Assessment	100%	-	Complete	28-Feb-19	Community Services, Children's	
2019 Audit Plan (AC-C 5-2019)						
Homelessness Service Providers Contract Compliance	100%	-	Complete	9-Sep-19	Community Services, Homelessnes	\$11,233,000
Waste Management Contract Compliance	30%	-	Deferred	TBD 2020	Public Works, Waste Management	\$21,044,000
Employee Benefits Claims	30%	Fieldwork	In Progress	2-Dec-19	HR	\$19,940,000
HR On-boarding & Off-boarding Audit	0%	-	Not started	TBD 2020	HR	\$74,000
Procurement: Sole / Single sourced	35%	Fieldwork	In Progress	2-Dec-19	Corporate Services, Procurement	\$44,426,000
MTO Driver Certification Program Audit	0%	-	Not started	2-Dec-19	Public Works, Transportation	TBD
Long Term Care Homes Risk Assessment	5%	Planning	In Progress	2-Dec-19	Community Services, Seniors	TBD
Water Treatment Operations Risk Assessment	0%	-	Not started	2-Dec-19	Public Works, W/WW	\$572,000

Annual Audit Plan Status

Changes to 2019 Audit Plan:

1. Waste Management Contract Compliance Audit (Phase 2 - vendor performance and contract management) deferred to 2020. See AC-C 15-2019.

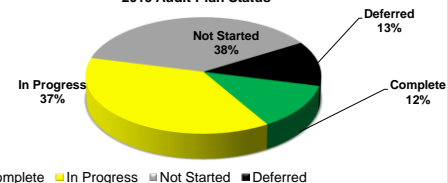
Progress Commentary:

- The objective of the 2019 Internal Audit Plan is to provide independent, objective assurance and advisory services designed to add value through meaningful recommendations and to improve Niagara Region's operations and system of internal controls.

- Internal Control & Organization Performance has completed five projects identified in the 2017 Interim Audit Workplan (AC-C 14-2017); and eleven audit projects from the 2018 Audit Plan (AC-C 6-2017); all audit projects have previously been reported to Audit Committee (except Procurement Audit).

- The 2019 Audit Plan (AC-C 5-2019); was approved by Audit Committee on February 4, 2019 and ratified by Council on February 28, 2019. The theme of this audit plan is contract compliance with Niagara Region's major vendors; whereas the theme of the last audit plan was the Procure-to-Pay cycle. An audit of contract compliance related to Homelessness Service Providers was replaced with a comprehensive consulting review to reflect the needs of the Community Services Department, and which was completed during the past quarter. The Employee Benefit Claims Audit and Single/Sole-Source Procurement Audits are on-going and due to be reported back to Audit Committee in Q4. Earlier, ICOP Audit Staff deferred the Waste Management Contract Compliance Audit mid-way through the project to 2020, to accommodate a requested from Waste Management and Corporate Services. Lastly, the HR On-boarding Audit will be started in late 2019 but completed in early 2020, then reported to Audit Committee during the first meeting in early 2020, this is the result of a staffing vacancy and two projects (Homelessness & Benefits) being larger in scope than anticipated.

2019 Audit Plan Status



Other on-going projects & activities:

- Recruiting vacant Process & Compliance Auditor
- Training & Professional Development

Recommendations Status - current as of May 6, 2019

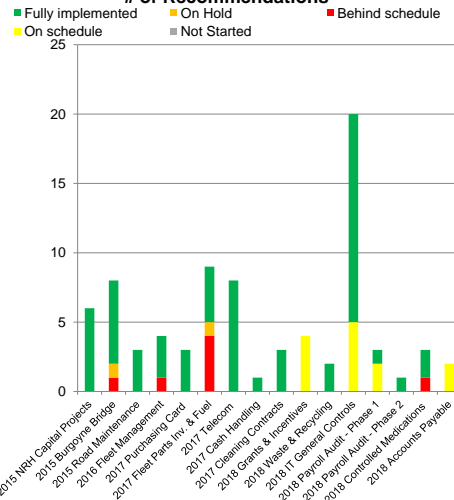
Audit Project Title	Total Recommendations	Not Started	On schedule	Behind schedule	On Hold	Fully implemented
2015 NRH Capital Projects	6	-	-	-	-	6
2015 Burgoyne Bridge	8	-	-	1	1	6
2015 Road Maintenance	3	-	-	-	-	3
2016 Fleet Management	4	-	-	1	-	3
2017 Purchasing Card	3	-	-	-	-	3
2017 Fleet Parts Inv. & Fuel	9	-	-	4	1	4
2017 Telecom	8	-	-	-	-	8
2017 Cash Handling	1	-	-	-	-	1
2017 Cleaning Contracts	3	-	-	-	-	3
2018 Grants & Incentives	4	-	4	-	-	-
2018 Waste & Recycling	2	-	-	-	-	2
2018 IT General Controls	20	-	5	-	-	15
2018 Payroll Audit - Phase 1	3	-	2	-	-	1
2018 Payroll Audit - Phase 2	1	-	-	-	-	1
2018 Controlled Medications	3	-	-	1	-	2
2018 Accounts Payable	2	-	2	-	-	-
TOTAL # of Issues	80	0	13	7	2	58

Audit Project Title	Total Recommendations	Not Started	On schedule	Behind schedule	On Hold	Fully implemented
Corporate Services	40	-	7	1	1	31
Community Services	2	-	-	-	-	2
Planning & Development	4	-	4	-	-	-
Public Health	4	-	-	3	-	1
Public Works	15	-	-	3	1	11
Human Resources	9	-	2	-	-	7
Other: NRH	6	-	-	-	-	6
TOTAL # of Issues	80	0	13	7	2	58

Outstanding Recommendations - current as of August 23, 2019:

There are 22 outstanding audit recommendations across all business units (23 when previously reported to the Audit Committee in AC-C 14-2019). Progress is being made against all outstanding Recommendations, and ICOP staff are confident all will be completed within a reasonable period of time. Greater detail is identified in AC-C 24-2019.

of Recommendations



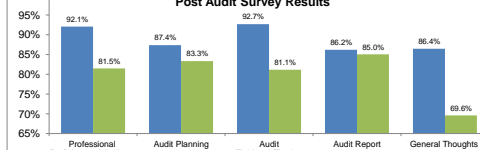
Post Audit Survey Results

Survey Areas of Interest	2017	2018	2019	Details
Professional Proficiency of Auditors	92.1%	81.5%	NA	Objectivity, professionalism, and knowledge of program areas.
Audit Planning	87.4%	83.3%	NA	Communication effectiveness of scope, objectives, timing and approach.
Audit Fieldwork/Testing	92.7%	81.1%	NA	Effective use of client's time.
Audit Report	86.2%	85.0%	NA	Clear, concise report with timely and meaningful recommendations.
General Thoughts	86.4%	69.6%	NA	Overall benefit of audit and conduct of ICOP team.
AVERAGE SCORE	89.5%	80.6%	NA	

ICOP Action Plans

ICOP has developed an Audit Manual to standardize our internal practices. This Audit Manual is used for the training and on-boarding of new Audit Staff. The Audit Manual will be reviewed and updated annually. No surveys yet in 2019.

Post Audit Survey Results



Admin / Human Resources

Personnel:	Title:	Credentials:	Start Date:
Maciej Jurczyk	Director	CPA, CMA, CIA, CRMA	26-Jun-17
Frank Marcella	Internal Auditor	MPA, BED, CGAP	25-Aug-14
Joan Ugiu	Process & Compliance Auditor	CFE	18-Feb-19
Kam Juss	Process & Compliance Auditor	CPA, CA	29-Jul-19
Xiang Henrik Gao	Internal Audit Analyst	MBA	10-Sep-18
Katie Mamede	Internal Audit Co-op Student		6-May-19

Subject: 2019 External Audit Planning Report

Report to: Audit Committee

Report date: Monday, September 9, 2019

Recommendations

That this report **BE RECEIVED** for information.

Key Facts

- The requirement for an annual audit is established in the Municipal Act, S.O. 2001, c paragraph 294.1 through 296.1.
- Deloitte is in an agreement with the Niagara Region to provide auditing services until the fiscal year ending March 31, 2021.

Financial Considerations

The consolidated financial statements will be prepared in compliance with legislation and in accordance with generally accepted accounting principles established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada. Upon completion of the 2019 Annual Report, the audited financial statements will be available to the public on the Niagara Region's website:

<https://www.niagararegion.ca/business/finance/annual-reports/default.aspx>

The audit fees for 2019/2020 are estimated at the same rate as 2018/19, \$154,900. The fees include the audit of Niagara Region's consolidated financial statements, program specific audit required by various Ministries and other reports and the Niagara Region Police Services special bank. It does not include the fees for an audit of the Niagara Regional Police Services as that will be approved and presented to their board if required. The audit of the consolidated financial statements has been budgeted within the Enterprise Resource Management Services department and the audit fees for program specific audits have been budgeted within the respective program areas.

Analysis

The audit planning report is a communication provided to the Audit Committee to inform the Committee of the responsibilities of the Auditor in relation to the financial statement audit, and an overview of the scope and timing of the audit. It also provides the Audit Committee with the opportunity to assess the audit plan to communicate any concerns to Deloitte prior to the commencement of the audit.

The Audit Planning Report, attached in Appendix 1, applies to the audit of the Niagara Region consolidated financial statements for the fiscal year ending December 31, 2019. The report also applies to program specific audits completed annually due to provincial requirements (as in the case of provincially funded programs), or in certain situations where audits or reviews are performed to ensure that an independent audit or review report on those operations is provided to the appropriate oversight body.

Alternatives Reviewed

The consolidated financial statements are prepared using Public Sector Accounting Standards and therefore no alternative available.

Relationship to Council Strategic Priorities

Not applicable (pending the development of Council Strategic Priorities),

Other Pertinent Reports

None noted.

Prepared by:

Beth Brens, CPA, CA
Acting Associate Director, Reporting &
Analysis
Corporate Services

Recommended by:

Todd Harrison, CPA, CMA
Commissioner/Treasurer
Corporate Services

Submitted by:

Ron Tripp, P.Eng.
Acting, Chief Administrative Officer

This report was prepared in consultation with Helen Chamberlain, Director, Financial Management & Planning, Corporate Services.

Appendices

Appendix 1 Regional Municipality of Niagara Audit Plan 2019



Regional Municipality of Niagara 2019 Audit service plan

For the year ending December 31, 2019

July 31, 2019

Private and confidential

To the Members of the Audit Committee
Regional Municipality of Niagara
1815 Sir Isaac Brock Way
Thorold ON L2V 4T7

2019 Audit service plan

Dear Audit Committee Members:

We are pleased to provide you with our audit service plan for Regional Municipality of Niagara ("the Region") for the year ending December 31, 2019. This document describes the key features of our plan including our audit scope and approach, our planned communications with you, and our team.

Our audit will include the following, as at, and for the year ending December 31, 2019:

- Consolidated financial statements of the Region
- Financial statements of Niagara Regional Housing ("NRH")
- Financial statements of the Regional Municipality of Niagara Trust Funds (the "Trust Funds")
- Financial statements of the Regional Municipality of Niagara Sinking Funds (the "Sinking Funds"), and
- Various agencies, boards, commissions, and programs (the "Programs").

Herein after, collectively referred to as the "financial statements".

Our commitment to you is straightforward: we will provide you with outstanding professional services delivered by an experienced and dedicated team of specialists. Our professionals will continue providing you with best practices and insights to face the increasingly complex array of issues and challenges encountered by the Region.

We look forward to discussing our audit service plan with you and answering any questions you may have.

Yours truly,

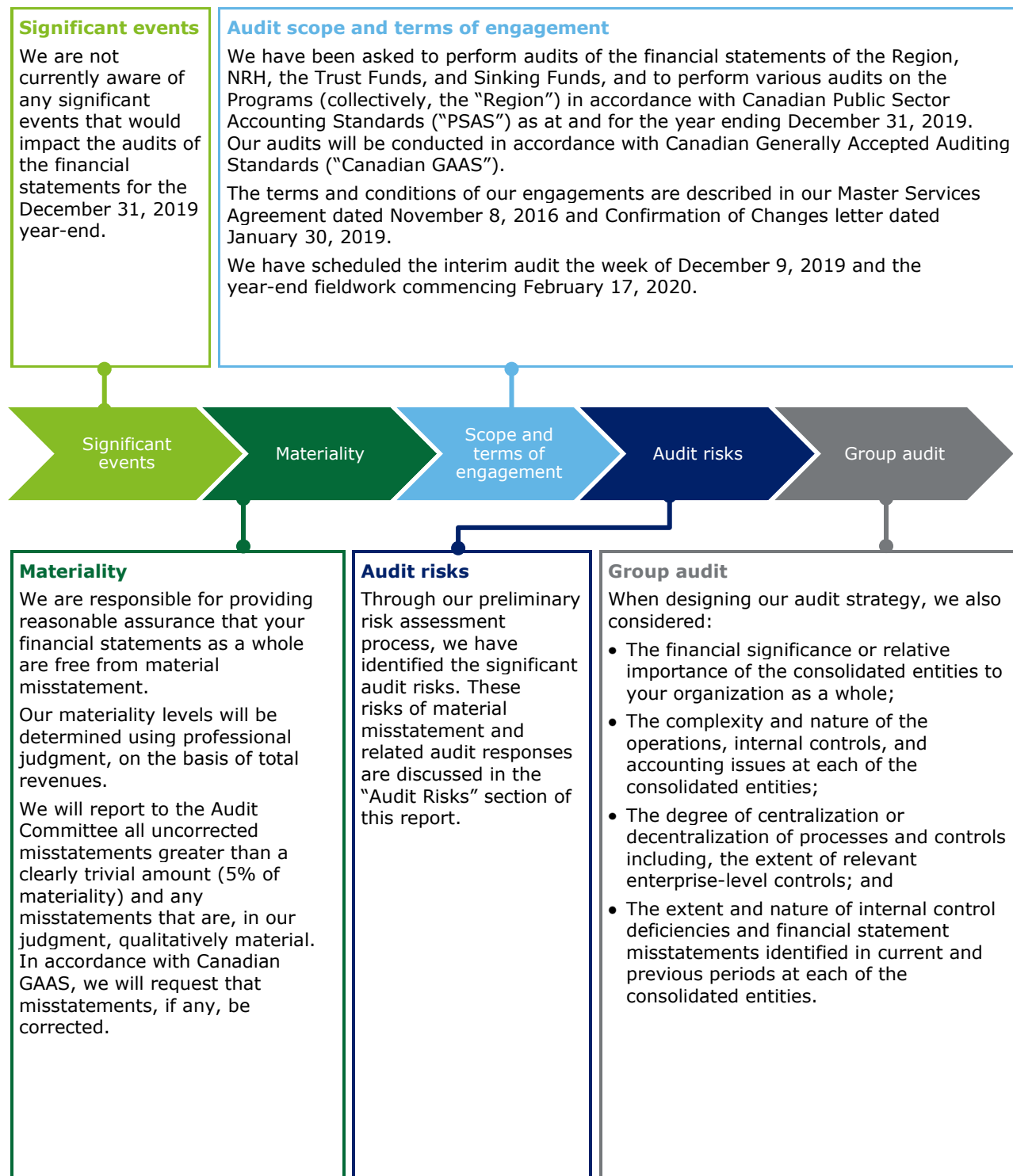


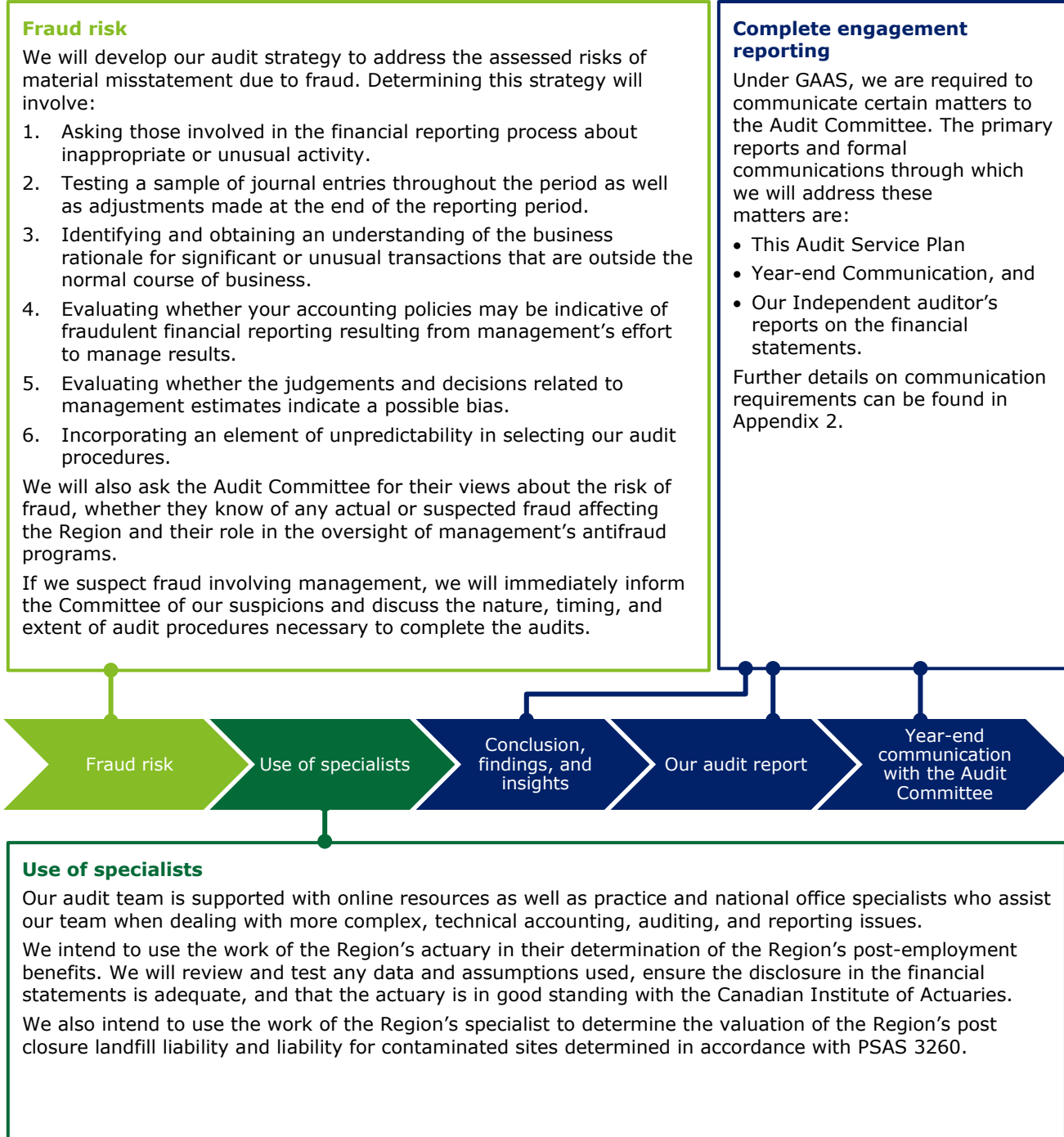
Chartered Professional Accountants
Licensed Public Accountants

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Our audits explained





Audit risks

During our risk assessment, we identified some areas of audit risks that will require special audit consideration. These areas of risks, together with our planned responses, are described below.

The following tables set out certain areas of audit risk that we identified during our preliminary planning activities, including our proposed response to each risk. Our planned audit response is based on our assessment of the likelihood of a risk's occurrence, the significance should a misstatement occur, our determination of materiality and our prior knowledge of the Region.

Region of Niagara

Revenue and deferred revenue amounts*

Audit risk

Canadian Auditing Standards include the presumption of a fraud risk involving improper revenue recognition.

Our proposed audit response

- Substantive testing to determine if restricted contributions (i.e., development charges, conditional grants, etc.) have been recognized as revenue in the appropriate period.

Year-end cut off

Audit risk

Determine if cut-off of revenues and expenses is appropriate.

Our proposed audit response

- Substantive testing on accounts payable, accrued liabilities, deferred revenue, and accounts receivable, and
- Test disbursements subsequent to year-end.

Tangible capital assets

Audit risk

Appropriate accounting and disclosure.

Our proposed audit response

- Test assumptions used in determining completeness, valuation, recording and cut-off of additions and disposals, and
- Testing of calculations of amortization.

Year-end accruals and other estimates (including salaries, employee future benefits, landfill closure and post-closure liability, contaminated sites, and allowance for doubtful accounts)

Audit risk

Estimates require management judgments and assumptions.

Our proposed audit response

- Obtain documentation on management's control over accounting estimates and assess risk
- Review and assess the consistency of major assumptions used to develop significant accounting estimates
- Compare actual historical experience to models employed in such calculations
- Obtain calculations from experts for accruals such as employee future benefit liability and landfill liability, and assess assumptions and data used to prepare the report
- Review actual outcome of prior year estimates

Management override of controls*

Audit risk

Management override of controls is a presumed area of risk in a financial statement audit due to management's ability to override controls that otherwise appear to be operating effectively.

Our proposed audit response

- Our audit tests the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of financial statements.
- We will obtain an understanding of the business rationale for significant transactions that we become aware of that are outside of the normal course of business, or that otherwise appear to be unusual given our understanding of the Region and its environment.
- We will review accounting estimates for bias and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement.
- In addition, experienced Deloitte personnel will be assigned to the testing and review of journal entries and areas of estimates.
- Professional skepticism will be maintained throughout the audit.

Niagara Regional Housing Tenant and other receivables/revenue*

Audit risk

Canadian Auditing Standards include the presumption of a fraud risk involving improper revenue recognition. Valuation of tenant and other receivables.

Our proposed audit response

- Review aging reports and estimate allowance for doubtful tenant receivables for reasonableness
- Confirm subsidies received from the Service Manager
- Perform detail testing of tenant and other receivables and related revenue

Long-term debt

Audit risk

Appropriate accounting and disclosure.

Our proposed audit response

- Confirm long-term debt balances
- Recalculate interest

Financial statement disclosures

Audit risk

Appropriate disclosure of proposed future operational changes.

Our proposed audit response

- Ensure changes to future operations are appropriately disclosed as subsequent events in the financial statements.

*These areas have been identified as areas of significant risk.

We will inform you of any significant changes to the areas of audit risk discussed above and the reasons for those changes as part of our year-end communication, or earlier if deemed necessary.

Appendix 1– Audit approach

Deloitte’s audit approach is a systematic methodology that enables us to tailor our audit scope and plan to address the unique issues facing the Region.

The following steps are not necessarily sequential nor are they mutually exclusive. For example, once we have developed our audit plan and the audits are being performed, we may become aware of a risk that was not identified during the planning phase. Based on that new information, we would reassess our planning activities and adjust the audit plan accordingly.

1. Initial planning

The Deloitte audit approach begins with an extensive planning process that includes:

- Assessing your current business and operating conditions
- Understanding the composition and structure of your business and organization
- Understanding your accounting processes and internal controls
- Understanding your information technology systems
- Identifying potential engagement risks
- Planning the scope and timing of internal control and substantive testing that take into account the specific identified engagement risks

2. Assessing and responding to engagement risk

Our Audit approach combines an ongoing identification of risks with the flexibility to adjust our approach when additional risks are identified. Since these risks may impact our audit objectives, we consider materiality in our planning to focus on those risks that could be significant to your financial reporting.

Consideration of the risk of fraud

When we identify a misstatement or control deficiency, we consider whether it may be indicative of fraud and what the implications of fraud and significant error are in relation to other aspects of the audits, particularly the reliability of management representations.

In determining our audit strategy to address the assessed risks of material misstatement due to fraud, we will:

- Assign and supervise personnel, taking into account the knowledge, skill, and ability of individuals with significant engagement responsibilities and our assessment of the risks of material misstatement due to fraud for the engagement.
- Evaluate whether the Region’s selection and application of accounting policies, particularly those related to subjective measurements and complex transactions, may be indicative of fraudulent financial reporting resulting from management’s effort to manage earnings.
- Incorporate an element of unpredictability when selecting the nature, timing, and extent of our audit procedures.

We will inquire directly of the Audit Committee regarding:

- Its views about the risk of fraud,
- Whether it has knowledge of any actual or suspected fraud affecting the Region, and
- The role it exercises in the oversight of fraud risk assessment and the establishment of mitigating controls.

We will also inquire if the Audit Committee is aware of tips or complaints regarding the Region's financial reporting and, if so, the Audit Committee's responses to such tips and complaints and whether it is aware of matters relevant to the audits, including, but not limited to, violations or possible violations of laws or regulations.

If we suspect fraud involving management, we will communicate these suspicions to the Audit Committee and discuss the nature, timing, and extent of audit procedures necessary to complete the audits.

Information technology

An important part of our audit planning process involves gaining an understanding of:

1. The importance of the computer environment relative to the risks to financial reporting
2. The way in which that environment supports the control procedures we intend to rely on when conducting our audits, and
3. The computer-based information that supports our substantive procedures.

The objective of our review of computer controls is to identify potential areas of risk and assess the relevance, reliability, accuracy and completeness of the data produced by the systems. We also assess the operating effectiveness of the computer environment and determine the reliability of the financial information used to generate the financial statements. To accomplish this, we gain an up-to-date understanding of your organization's computer processing environment and our understanding of the relevant general computer controls. We then conduct tests to support our conclusion on the operating effectiveness of controls considered relevant to the audits.

3. Developing and executing the audit plan

The performance of an audit includes evaluating the design and determining the implementation of internal controls relevant to the audits, testing the operational effectiveness of the controls we intend to rely on, and performing substantive audit procedures.

Audit procedures

The timing of our audit procedures is dependent upon a number of factors including the need to coordinate with management for the provision of supporting analysis and other documentation. Generally, we perform our audit procedures to allow us sufficient time to identify significant issues early, thereby allowing more time for analysis and resolution.

Tests of controls

As part of our audits, we will review and evaluate certain aspects of the systems of internal control over financial reporting to the extent we consider necessary in accordance with Canadian GAAS. The main objective of our review is to enable us to determine the nature, extent, and timing of our audit tests and establish the degree of reliance that we can place on selected controls. An audit of the financial statements is not designed to determine whether internal controls were adequate for management's purposes or to provide assurance on the design or operational effectiveness of internal control over financial reporting.

The extent to which deficiencies in internal control may be identified through an audit of financial statements is influenced by a variety of factors including our assessment of materiality, our preliminary assessment of the risks of material misstatement, our audit approach, and the nature, timing, and extent of the auditing procedures that we conduct. Accordingly, we gain only a limited understanding of controls as a result of the procedures that we conduct during an audit of financial statements.

We will inform the Audit Committee and management of any significant deficiencies that are identified in the course of conducting the audits.

Substantive audit procedures

Our substantive audit procedures consist of a tailored combination of analytical procedures and detailed tests of transactions and balances. These procedures take into account the results of our controls tests and are designed to enable us to obtain reasonable assurance that the financial statements are free from material misstatements. To obtain this assurance, misstatements that we identify while performing substantive auditing procedures will be considered in relation to the financial statements as a whole. Any misstatements that we identify, other than those that are clearly trivial (the clearly trivial threshold has been set at 5% of materiality), will be reported to management and the Audit Committee. In accordance with Canadian GAAS, we will request that misstatements be corrected.

4. Reporting and assessing performance

Perform post-engagement activities

We will analyze the results of the audit procedures performed throughout the year and, prior to rendering our report, we will conclude whether:

- The scope of the audits were sufficient to support our opinion, and
- The misstatements identified during the audits do not result in the financial statements being materially misstated.

Independence

We have developed important safeguards and procedures to protect our independence and objectivity. If, during the year, we identify a breach of independence, we will communicate it to you in writing. Our communication will describe the significance of the breach, including its nature and duration, the action taken or proposed to be taken, and our conclusion as to whether or not the action will satisfactorily address the consequences of the breach and have any impact on our ability to serve as independent auditor to the Region.

We are independent of the Region and we will reconfirm our independence in our final report to the Audit Committee.

Appendix 2 – Communication requirements

Required communication	Reference
Audit Service Plan	
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	CAS ¹ 260.14
2. An overview of the overall audit strategy, addressing: <ul style="list-style-type: none"> a. Timing of the audits b. Significant risks, including fraud risks c. Nature and extent of specialized skill or knowledge needed to perform the planned audit procedures related to significant risk d. Names, locations, and planned responsibilities of other independent public accounting firms or others that perform audit procedures in the audits 	CAS 260.15
3. Significant transactions outside of the normal course of business, including related party transactions	CAS 260 App. 2, CAS 550.27
Enquiries of those charged with governance	
4. How those charged with governance exercise oversight over management's process for identifying and responding to the risk of fraud and the internal control that management has established to mitigate these risks	CAS 240.20
5. Any known suspected or alleged fraud affecting the Region	CAS 240.21
6. Whether the Region is in compliance with laws and regulations	CAS 250.14
Year-end communication	
7. Fraud or possible fraud identified through the audit process	CAS 240.40-.42
8. Significant accounting policies, practices, unusual transactions, and our related conclusions	CAS 260.16 a.
9. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	CAS 260.16 a.
10. Matters related to going concern	CAS 570.23
11. Management judgments and accounting estimates	CAS 260.16 a.
12. Significant difficulties, if any, encountered during the audits	CAS 260.16 b.
13. Material written communications between management and us, including management representation letters	CAS 260.16 c.
14. Other matters that are significant to the oversight of the financial reporting process	CAS 260.16d.
15. Modifications to our Independent Auditor's Reports.	CAS 260.A18
16. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns	CAS 260.A19

¹ CAS: Canadian Auditing Standards – CAS are issued by the Auditing and Assurance Standards Board of CPA Canada

Required communication	Reference
17. Significant matters discussed with management	CAS 260.A.19
18. Matters involving non-compliance with laws and regulations that come to our attention	CAS 250.23
19. Significant deficiencies in internal control, if any, identified by us in the conduct of the audits of the financial statements	CAS 265
20. Uncorrected misstatements and disclosure items	CAS 450.12-13
21. Any significant matters arising during the audits in connection with the Region's related parties	CAS 550.27

Appendix 3 – New and Revised Accounting Standards

The following is a summary of certain new standards, amendments and proposals that will become effective in 2019 and beyond.

To review all recent amendments that will impact your organization in the foreseeable future, we invite you to review our revamped [Standard-setting Activities Digest](http://www.cfr.deloitte.ca), included in our Centre for Financial Reporting (www.cfr.deloitte.ca).

Public Sector Accounting Standards

Topic	Description	Effective Date
Section PS 3430 - Restructuring transactions	This new section was published by PSAB in June 2015. It establishes standards on how to account for and report restructuring transactions by both transferors and recipients of assets and/or liabilities, together with related program or operating responsibilities	This section applies to restructuring transactions occurring in fiscal years beginning on or after April 1, 2018. Earlier adoption is permitted.
Section PS 1201 - Financial statement presentation	This Section establishes general reporting principles and standards for the disclosure of information in government financial statements.	This Section applies in the period Section PS 2601 Foreign currency translation, and Section PS 3450 - Financial instruments, are adopted. Earlier adoption is permitted.
Section PS 2601 Foreign currency translation.	This Section establishes standards on how to account for and report transactions that are denominated in a foreign currency in government financial statements.	This Section is effective for (i) Government organizations – April 1, 2012; and (ii) Governments – April 1, 2021. Earlier adoption is permitted.
Section PS 3280 - Asset retirement obligations	This Section establishes standards on how to account for and report a liability for asset retirement obligations.	Effective April 1, 2021, earlier application is permitted.
Section PS 3041 - Portfolio investments	This Section establishes standards on how to account for and report portfolio investments in government financial statements.	This Section applies in the period Section PS 1201 - Financial statement presentation, Section PS 2601 Foreign currency translation, and Section PS 3450 - Financial instruments, earlier application is permitted.
Section PS 3400 - Revenue	This Section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations.	Effective for fiscal years beginning on or after April 1, 2022. Earlier adoption is permitted. The Section may be applied retroactively or prospectively.

Topic	Description	Effective Date
Section PS 3450 - Financial instruments	This Section establishes standards on how to account for and report all types of financial instruments including derivatives.	This section is effective for: (i) Government organizations - April 1, 2012 (ii) Governments – April 1, 2021. Governments and government organizations would also adopt Section PS 2601 Foreign currency translation, at the same time. Earlier adoption is permitted.

Appendix 4 – Deloitte resources a click away

At Deloitte, we are devoted to excellence in the provision of professional services and advice, always focused on client service. We have developed a series of resources, which contain relevant and timely information.

<input type="checkbox"/> Canada's Best Managed Companies (www.bestmanagedcompanies.ca)	<ul style="list-style-type: none"> • Directors • CEO/CFO 	The Canada's Best Managed Companies designation symbolizes Canadian corporate success: companies focused on their core vision, creating stakeholder value and excelling in the global economy.
<input type="checkbox"/> Centre for financial reporting (https://www.iasplus.com/en-ca/standards)	<ul style="list-style-type: none"> • Directors • CEO/CFO • Controller • Financial reporting team 	Web site designed by Deloitte to provide the most comprehensive information on the web about financial reporting frameworks used in Canada.
<input type="checkbox"/> Deloitte Viewpoints (https://www.iasplus.com/en-ca/tag-types/deloitte-viewpoints)	<ul style="list-style-type: none"> • CFO • Controller • Financial reporting team 	Electronic communications that helps you to stay on top of standard-setting initiatives impacting financial reporting in Canada.
<input type="checkbox"/> CFO's corner (https://www.iasplus.com/en-ca/cfos-corner)	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	Editorial providing insights into key trends, developments, issues and challenges executives face, with a Deloitte point of view.
<input type="checkbox"/> Deloitte Dbriefs (https://www.iasplus.com/en-ca/dbriefs/webcasts)	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	Learning webcasts offered throughout the year featuring our professionals discussing critical issues that affect your business.

Subject: Approval of the 2018 Long-Term Care Home Annual Reports

Report to: Public Health and Social Services Committee

Report date: Tuesday, August 6, 2019

Recommendations

1. That the 2018 Audited Long-Term Care Home Annual Reports – Ministry of Health and Long-Term Care (the Ministry) for the calendar year ended December 31, 2018 (attached in appendices 1 through 8), **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented;
3. That this report **BE FORWARDED** to the Region's Audit Committee for information

Key Facts

- The purpose of this report is to obtain approval of the audited annual reports of the Long-Term Care Homes in accordance with Provincial requirements.
- The submission deadline for the Long-Term Care Home Annual Reports are September 30, 2019.
- In accordance with report AC-C 32-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, which refers to “other audited financial statements”, to include special purpose and compliance-based schedules, are approved by the standing committees with oversight of the program and then referred to Audit Committee for information.

Financial Considerations

The annual reports have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the Ministry.

Draft copies of the annual reports for the year ended December 31, 2018 are attached as Appendix 1 to 8.

The annual reports are prepared specifically for the purposes of meeting the requirements outline in the agreements with the Ministry.

The annual reports are a provincial requirement as noted in the audit report. The annual audit reports are prepared “to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose”. The report is intended solely for the Regional Municipality of Niagara and the Ministry of

Health and Long Term Care and the LHIN respectively and should not be distributed to or used by parties other than those specified.

Analysis

The audits of these annual reports were completed by the Region's external auditors, Deloitte. The auditors have indicated that in their opinion the annual reports are in accordance with the Guidelines set out by the Ministry.

The Long-Term Care Home Annual Reports enable the Ministry to be able to calculate the allowable subsidy for the funding period. The Ministry will review the audited reports and calculate the allowable subsidy to determine if any funding related to the year ended December 31, 2018 is receivable or payable. A repayable amount is not a result of unspent ministry per diems but rather it occurs when the actual resident accommodation fees collected are in excess of the resident fees estimated by the Ministry when funding is advanced.

As of December 31, 2018, an estimated repayable amount of approximately \$381,000 (approximately 0.4% of the total Long Term Care budget) was reflected in the Region's 2018 Consolidated financial statements. This repayable figure is subject to Ministry review and approval, therefore the actual amount to be repaid to the Ministry in the future may be different than the above stated estimate. Any difference between the estimate and the allowable subsidy calculated by the Ministry will be adjusted in the year that the Ministry determines the final settlement.

Alternatives Reviewed

The audited schedules are a Ministry requirement and therefore no alternatives available.

Relationship to Council Strategic Priorities

Not applicable (pending the development of Council Strategic Priorities).

Other Pertinent Reports

None.

Prepared by:

Beth Brens, CPA, CA
Acting, Associate Director, Reporting &
Analysis
Enterprise Resource Management
Services

Recommended by:

Adrienne Jugley
Commissioner
Community Services

Submitted by:

Ron Tripp, P.Eng.
Acting Chief Administrative Officer

This report was prepared in consultation with Jordan Gamble, Program Financial Specialist.

Appendices

Appendix 1	2018 Long-Term Care Home Annual Report – Deer Park Villa
Appendix 2	2018 Long-Term Care Home Annual Report – Douglas H. Rapelje
Appendix 3	2018 Long-Term Care Home Annual Report – Gilmore Lodge
Appendix 4	2018 Long-Term Care Home Annual Report – Linhaven
Appendix 5	2018 Long-Term Care Home Annual Report – The Meadows of Dorchester
Appendix 6	2018 Long-Term Care Home Annual Report – Northland Pointe
Appendix 7	2018 Long-Term Care Home Annual Report – Upper Canada Lodge
Appendix 8	2018 Long-Term Care Home Annual Report – The Woodlands of Sunset

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Deer Park Villa (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Deer Park Villa for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

Deer Park Villa

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # HN3448	Operator Name Deer Park Villa - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	1,407	1,526	3,117	6,050	364,568	146,558
A002	Long-Stay - Semi - Private	720	728	1,596	3,044	183,664	32,476
A003	Long-Stay - Basic	1,350	1,283	2,421	5,054	248,828	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care				0		
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	3,477	3,537	7,134	14,148	797,060	179,034
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic	90	91	182	363	19,720	
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	182	363	19,720	0
A012	Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # HN3448	Operator Name Deer Park Villa - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017	0	

	Resident Bad Debt on 2018 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # HN3448 Operator Name: Deer Park Villa - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	1,676,971		1,676,971				0	
C002 Employee Benefits	368,168		368,168				0	
C003 Purchased Services	18,723		18,723				0	
C004 Medical and Nursing Supplies	46,144		46,144				0	
C005 Equipment	9,263		9,263				0	
C006 Physician On-Call Coverage	4,271		4,271				0	
C007 Other: Provide Education and training	4,851		4,851				0	
C008 Expenditure Recoveries (enter as negative)	(3,135)		(3,135)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$2,125,257	\$0	\$2,125,257		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	19,553	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.	52,103	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	34,692	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,000	

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms- Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	118,803		118,803				0	
D002 Employee Benefits	27,042		27,042				0	
D003 Purchased Services	49,793		49,793				0	
D004 Supplies	15,599		15,599				0	
D005 Equipment	514		514				0	
D006 Other Education and training	2,009		2,009				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$213,760	\$0	\$213,760		\$0	\$0	\$0	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	32,961	

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # HN3448	Operator Name : Deer Park Villa - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
Raw Food								
E001 Raw Food	223,620		223,620				0	
E002 Expenditure Recoveries (enter as negative)	-67,866		-67,866				0	
E003								
Total Raw Food (Sum of lines E001 through E002)	\$155,753	\$0	\$155,753		\$0	\$0	\$0	

Section F - Actual Expenditures - Other Accommodation

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	241,870		241,870				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	143,243		143,243				0	
F003 Dietary Services (DS)	316,455		316,455				0	
F004 Laundry and Linen Services (L & LS)	33,894		33,894				0	
F005 General and Administrative (G&A)	318,255	326,463	644,718				0	
F006 Facility Costs (FC)	452,614	4,122	456,736				0	
F007								
Total Other Accommodation Expenditures (Line F001 through Line F006)	\$1,506,330	\$330,585	\$1,836,915		\$0	\$0	\$0	
F008 Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	399,108		399,108				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$1,107,223	\$330,585	\$1,437,808		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

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Ministry of Health and Long-Term Care

For the period from

2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility #

Operator Name :

HN3448

Deer Park Villa - The Regional Municipality of Niagara

Section I: Part A.

Line Ia01- The Nurse Practitioner in Long-Term Care Home Program

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	2,995

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	6,088
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	2,240
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			8,328

MOHLTC Facility #

HN3448

Licensee Name :

Deer Park Villa - The Regional Municipality of Niagara

☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE				
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O001	Salaries	75,636	75,636	81,090
O002	Employee Benefits	17,311	17,311	17,202
O003	Other (specify): CUPE 1263 & ONA 9 Accrual	25,155	25,155	8,773
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$118,102	\$118,102	\$107,065

Program and Support Services				
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O101	Salaries	5,538	5,538	3,795
O102	Employee Benefits	1,220	1,220	950
O103	Other (specify): CUPE 1263	2,168	2,168	0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$8,927	\$8,927	\$4,745

Other Accommodation - To Be Completed by Red-Circled Homes				
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O201	Salaries			0
O202	Employee Benefits			0
O203	Other (specify):			0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Douglas H. Rapelje (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Douglas H. Rapelje for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

Douglas H. Rapelje Lodge

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13902	Operator Name Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	4,351	4,453	8,855	17,659	1,065,072	425,964
A002	Long-Stay - Semi - Private	2,005	1,951	3,513	7,469	450,228	91,507
A003	Long-Stay - Basic	3,952	4,181	8,940	17,073	905,758	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care	135	130	246	511	19,933	
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	10,443	10,715	21,554	42,712	2,440,991	517,471
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic				0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012	Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13902	Operator Name Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

	Resident Bad Debt on 2018 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H13902 Operator Name: Douglas H. Rapelle Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	4,467,321		4,467,321				0	
C002 Employee Benefits	1,096,332		1,096,332				0	
C003 Purchased Services	8,478		8,478				0	
C004 Medical and Nursing Supplies	137,546		137,546				0	
C005 Equipment	45,636		45,636				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	7,095		7,095				0	
C008 Expenditure Recoveries (enter as negative)	(10,100)		(10,100)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$5,766,837	\$0	\$5,766,837		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	31,284	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	88,661	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

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For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms- Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	306,502		306,502				0	
D002 Employee Benefits	76,405		76,405				0	
D003 Purchased Services	156,416		156,416				0	
D004 Supplies	27,920		27,920				0	
D005 Equipment	1,313		1,313				0	
D006 Other Education and training	3,450		3,450				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$572,006	\$0	\$572,006		\$0	\$0	\$0	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	99,880	

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
Raw Food								
E001 Raw Food	445,300		445,300				0	
E002 Expenditure Recoveries (enter as negative)	-12,638		-12,638				0	
E003								
Total Raw Food (Sum of lines E001 through E002)	\$432,662	\$0	\$432,662		\$0	\$0	\$0	

Section F - Actual Expenditures - Other Accommodation

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	568,083		568,083				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	252,651		252,651				0	
F003 Dietary Services (DS)	837,331		837,331				0	
F004 Laundry and Linen Services (L & LS)	175,184		175,184				0	
F005 General and Administrative (G&A)	673,201	629,617	1,302,818				0	
F006 Facility Costs (FC)	741,509	7,567	749,076				0	
F007								
Total Other Accommodation Expenditures (Line F001 through Line F006)	\$3,247,959	\$637,184	\$3,885,144		\$0	\$0	\$0	
F008 Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	479,445		479,445				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,768,515	\$637,184	\$3,405,699		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from
Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

MOHLTC Facility # H13902	Operator Name : Douglas H. Rapelje Lodge - The Regional Municipality of Niagara
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Section I: Part A.

Line Ia01- The Nurse Practitioner in Long-Term Care Home Program

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	12,264

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	239,903
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,625
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			245,528

MOHLTC Facility #
H13902Licensee Name :
Douglas H. Rapelje Lodge - The Regional Municipality of Niagara☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE				
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O001	Salaries	210,495	210,495	241,872
O002	Employee Benefits	48,687	48,687	53,382
O003	Other (specify): CUPE 1263 & ONA 9	86,795	86,795	11,743
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$345,976	\$345,976	\$306,997

Program and Support Services				
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O101	Salaries	11,745	11,745	12,775
O102	Employee Benefits	3,023	3,023	3,384
O103	Other (specify): CUPE 1263	4,738	4,738	0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$19,506	\$19,506	\$16,159

Other Accommodation - To Be Completed by Red-Circled Homes				
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O201	Salaries			0
O202	Employee Benefits			0
O203	Other (specify):			0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Gilmore Lodge (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Gilmore Lodge for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

Gilmore Lodge

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13533	Operator Name Gilmore Lodge - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	3,611	3,699	7,861	15,171	915,066	281,717
A002	Long-Stay - Semi - Private	436	446	628	1,510	91,020	12,476
A003	Long-Stay - Basic	2,934	2,965	6,018	11,917	565,233	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care				0		
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	6,981	7,110	14,507	28,598	1,571,319	294,192
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic				0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012	Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13533	Operator Name Gilmore Lodge - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

	Resident Bad Debt on 2018 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	3,126	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$3,126	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H13533 Operator Name: Gilmore Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	2,989,162		2,989,162				0	
C002 Employee Benefits	754,130		754,130				0	
C003 Purchased Services	6,905		6,905				0	
C004 Medical and Nursing Supplies	92,055		92,055				0	
C005 Equipment	21,541		21,541				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	8,550		8,550				0	
C008 Expenditure Recoveries (enter as negative)	(3,989)		(3,989)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,882,883	\$0	\$3,882,883		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	19,553	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	85,908	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms- Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	211,175		211,175				0	
D002 Employee Benefits	51,709		51,709				0	
D003 Purchased Services	97,202		97,202				0	
D004 Supplies	17,972		17,972				0	
D005 Equipment	737		737				0	
D006 Other Education and training	858		858				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$379,653	\$0	\$379,653		\$0	\$0	\$0	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	65,919	

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
Raw Food								
E001 Raw Food	336,096		336,096				0	
E002 Expenditure Recoveries (enter as negative)	-68,399		-68,399				0	
E003								
Total Raw Food (Sum of lines E001 through E002)	\$267,697	\$0	\$267,697		\$0	\$0	\$0	

Section F - Actual Expenditures - Other Accommodation

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	371,448		371,448				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	181,047		181,047				0	
F003 Dietary Services (DS)	614,214		614,214				0	
F004 Laundry and Linen Services (L & LS)	156,252		156,252				0	
F005 General and Administrative (G&A)	688,097	531,562	1,219,659				0	
F006 Facility Costs (FC)	385,761	6,633	392,394				0	
F007								
Total Other Accommodation Expenditures (Line F001 through Line F006)	\$2,396,819	\$538,195	\$2,935,014		\$0	\$0	\$0	
F008 Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	217,676		217,676				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,179,143	\$538,195	\$2,717,338		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario 2018 Long-Term Care Home Annual ReportMinistry of Health and Long-Term Care For the period from
Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

MOHLTC Facility # H13533	Operator Name : Gilmore Lodge - The Regional Municipality of Niagara
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Section I: Part A.**Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	5,347

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	243,161
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	3,770
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			246,931

MOHLTC Facility # H13533	Licensee Name : Gilmore Lodge - The Regional Municipality of Niagara
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☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O001	Salaries	137,750	137,750	148,722	148,722
O002	Employee Benefits	32,486	32,486	34,139	34,139
O003	Other (specify): ONA 9 & CUPE 1263	56,998	56,998	8,716	8,716
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$227,233	\$227,233	\$191,577	\$191,577

Program and Support Services		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O101	Salaries	8,049	8,049	11,044	11,044
O102	Employee Benefits	2,211	2,211	2,629	2,629
O103	Other (specify): CUPE 1263	2,619	2,619		0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$12,879	\$12,879	\$13,672	\$13,672

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Linhaven (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Linhaven for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

Linhaven

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H11559	Operator Name Linhaven - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	6,964	7,360	15,243	29,567	1,782,830	556,224
A002	Long-Stay - Semi - Private	3,287	3,078	5,597	11,962	721,304	101,655
A003	Long-Stay - Basic	8,872	9,292	18,787	36,951	1,900,699	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care	135	99	225	459	17,912	
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	19,258	19,829	39,852	78,939	4,422,744	657,879
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic				0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012	Convalescent Care Beds	1,612	1,368	3,357	6,337		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H11559	Operator Name Linhaven - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

	Resident Bad Debt on 2018 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	-9,743	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	-\$9,743	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H11559 Operator Name: Linhaven - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	9,553,862		9,553,862		1,059,503		1,059,503	
C002 Employee Benefits	2,295,984		2,295,984		243,621		243,621	
C003 Purchased Services	88,371		88,371		107,234		107,234	
C004 Medical and Nursing Supplies	334,361		334,361		9,312		9,312	
C005 Equipment	42,198		42,198		1,360		1,360	
C006 Physician On-Call Coverage	23,438		23,438		630		630	
C007 Other: Provide Education and training	32,840		32,840		904		904	
C008 Expenditure Recoveries (enter as negative)	(345,901)		(345,901)		(373)		(373)	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$12,025,152	\$0	\$12,025,152		\$1,422,191	\$0	\$1,422,191	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	54,748	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	170,728	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	615,042

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms- Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	587,392		587,392				0	
D002 Employee Benefits	135,895		135,895				0	
D003 Purchased Services	305,455		305,455				0	
D004 Supplies	28,211		28,211				0	
D005 Equipment	687		687				0	
D006 Other Education and training	4,611		4,611		85,999		85,999	
D007 Expenditure Recoveries (enter as negative)	-85,999		-85,999				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$976,253	\$0	\$976,253		\$85,999	\$0	\$85,999	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	182,955	16,480

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		82,741
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
	Raw Food								
E001	Raw Food	868,402		868,402		65,852		65,852	
E002	Expenditure Recoveries (enter as negative)	-72,607		-72,607				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$795,795	\$0	\$795,795		\$65,852	\$0	\$65,852	

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001	Housekeeping Services (HS)	1,001,712		1,001,712		99,940		99,940	
F002	Building and Property - Operations and Maintenance (B&P-OM)	514,265		514,265		48,564		48,564	
F003	Dietary Services (DS)	1,528,122		1,528,122		150,235		150,235	
F004	Laundry and Linen Services (L & LS)	392,221		392,221		44,367		44,367	
F005	General and Administrative (G&A)	1,203,422	1,469,639	2,673,061		83,382		83,382	
F006	Facility Costs (FC)	928,731	16,011	944,742		36,456		36,456	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006)	\$5,568,474	\$1,485,650	\$7,054,124		\$462,944	\$0	\$462,944	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	540,022		540,022				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$5,028,452	\$1,485,650	\$6,514,102		\$462,944	\$0	\$462,944	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from

2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # H11559	Operator Name : Linhaven - The Regional Municipality of Niagara
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Section I: Part A.

Line Ia01- The Nurse Practitioner in Long-Term Care Home Program

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	16,983

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	971,351
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	9,645
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			980,996

MOHLTC Facility # H11559	Licensee Name : Linhaven - The Regional Municipality of Niagara
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☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O001	Salaries	374,844	374,844	519,217	519,217
O002	Employee Benefits	86,557	86,557	116,306	116,306
O003	Other (specify): CUPE 1263 and ONA9	134,011	134,011	29,056	29,056
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$595,412	\$595,412	\$664,579	\$664,579

Program and Support Services		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O101	Salaries	24,528	24,528	19,949	19,949
O102	Employee Benefits	5,503	5,503	5,121	5,121
O103	Other (specify): CUPE 1263	8,821	8,821		0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$38,852	\$38,852	\$25,070	\$25,070

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – The Meadows of Dorchester (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – The Meadows of Dorchester for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

The Meadows of Dorchester

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H11540	Operator Name Meadows of Dorchester (The) - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	4,995	5,098	10,552	20,645	1,245,118	504,888
A002	Long-Stay - Semi - Private	1,508	1,441	2,779	5,728	345,506	65,374
A003	Long-Stay - Basic	4,108	4,154	8,448	16,710	812,516	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care				0		
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	10,611	10,693	21,779	43,083	2,403,139	570,263
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic	90	91	159	340	20,097	
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	159	340	20,097	0
A012	Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H11540	Operator Name Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

	Resident Bad Debt on 2018 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H11540 Operator Name: Meadows of Dorchester (The) - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	4,430,230		4,430,230				0	
C002 Employee Benefits	1,103,566		1,103,566				0	
C003 Purchased Services	5,444		5,444				0	
C004 Medical and Nursing Supplies	120,825		120,825				0	
C005 Equipment	69,397		69,397				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	13,461		13,461				0	
C008 Expenditure Recoveries (enter as negative)	(7,644)		(7,644)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$5,749,808	\$0	\$5,749,808		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	31,284	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	83,360	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H11540	Operator Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms- Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	276,229		276,229				0	
D002 Employee Benefits	63,862		63,862				0	
D003 Purchased Services	157,192		157,192				0	
D004 Supplies	35,142		35,142				0	
D005 Equipment	92		92				0	
D006 Other Education and training	379		379				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$532,894	\$0	\$532,894		\$0	\$0	\$0	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	99,705	

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # H11540	Operator Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
Raw Food								
E001 Raw Food	402,690		402,690				0	
E002 Expenditure Recoveries (enter as negative)	-16,618		-16,618				0	
E003								
Total Raw Food (Sum of lines E001 through E002)	\$386,072	\$0	\$386,072		\$0	\$0	\$0	

Section F - Actual Expenditures - Other Accommodation

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	486,370		486,370				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	282,987		282,987				0	
F003 Dietary Services (DS)	833,972		833,972				0	
F004 Laundry and Linen Services (L & LS)	199,068		199,068				0	
F005 General and Administrative (G&A)	718,227	647,148	1,365,375				0	
F006 Facility Costs (FC)	720,470	7,815	728,285				0	
F007								
Total Other Accommodation Expenditures (Line F001 through Line F006)	\$3,241,095	\$654,963	\$3,896,058		\$0	\$0	\$0	
F008 Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	492,818		492,818				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,748,277	\$654,963	\$3,403,240		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario 2018 Long-Term Care Home Annual ReportMinistry of Health and Long-Term Care For the period from
Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

MOHLTC Facility # H11540	Operator Name : Meadows of Dorchester (The) - The Regional Municipality of Niagara
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Section I: Part A.**Line 1a01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
1a01				\$0

Line 1a01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
1a01b				\$0

Line 1b01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
1b01	9,258

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	376,036
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	6,610
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			382,646

MOHLTC Facility #
H11540

Licensee Name :

Meadows of Dorchester (The) - The Regional Municipality of Niagara

☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE				
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O001	Salaries	210,679	210,679	231,546
O002	Employee Benefits	50,533	50,533	54,372
O003	Other (specify): CUPE 1263 & ONA 9	85,467	85,467	10,814
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$346,680	\$346,680	\$296,733

Program and Support Services				
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O101	Salaries	11,251	11,251	17,469
O102	Employee Benefits	2,263	2,263	3,842
O103	Other (specify): CUPE 1263	3,890	3,890	0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$17,404	\$17,404	\$21,311

Other Accommodation - To Be Completed by Red-Circled Homes				
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O201	Salaries			0
O202	Employee Benefits			0
O203	Other (specify):			0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Northland Pointe (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Northland Pointe for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

Northland Pointe

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H14442	Operator Name Northland Pointe - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	7,087	7,087	14,685	28,859	1,740,396	699,737
A002	Long-Stay - Semi - Private	1,773	1,879	3,325	6,977	420,530	83,644
A003	Long-Stay - Basic	4,391	4,324	9,207	17,922	912,535	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care				0		
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	13,251	13,290	27,217	53,758	3,073,460	783,382
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic	90	91	184	365	18,785	
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	184	365	18,785	0
A012	Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H14442	Operator Name Northland Pointe - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

	Resident Bad Debt on 2018 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt	5,717	
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$5,717	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H14442 Operator Name: Northland Pointe - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	5,316,052		5,316,052				0	
C002 Employee Benefits	1,263,513		1,263,513				0	
C003 Purchased Services	9,463		9,463				0	
C004 Medical and Nursing Supplies	147,781		147,781				0	
C005 Equipment	40,053		40,053				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	15,561		15,561				0	
C008 Expenditure Recoveries (enter as negative)	(10,847)		(10,847)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$6,796,103	\$0	\$6,796,103		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	35,195	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	94,480	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms- Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	348,319		348,319				0	
D002 Employee Benefits	86,648		86,648				0	
D003 Purchased Services	195,431		195,431				0	
D004 Supplies	23,485		23,485				0	
D005 Equipment	405		405				0	
D006 Other Education and training	1,000		1,000				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$655,288	\$0	\$655,288		\$0	\$0	\$0	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	125,675	

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility #

H14442

Operator Name :

Northland Pointe - The Regional Municipality of Niagara

Section E - Actual Expenditures - Raw Food

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
	Raw Food								
E001	Raw Food	532,143		532,143				0	
E002	Expenditure Recoveries (enter as negative)	-23,801		-23,801				0	
E003	Total Raw Food (Sum of lines E001 through E002)	\$508,342	\$0	\$508,342		\$0	\$0	\$0	

Section F - Actual Expenditures - Other Accommodation

		LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms- Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms- Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001	Housekeeping Services (HS)	688,362		688,362				0	
F002	Building and Property - Operations and Maintenance (B&P-OM)	313,579		313,579				0	
F003	Dietary Services (DS)	1,081,232		1,081,232				0	
F004	Laundry and Linen Services (L & LS)	153,350		153,350				0	
F005	General and Administrative (G&A)	1,426,313	585,222	2,011,535				0	
F006	Facility Costs (FC)	1,154,624	10,568	1,165,192				0	
F007	Total Other Accommodation Expenditures (Line F001 through Line F006).	\$4,817,460	\$595,790	\$5,413,249		\$0	\$0	\$0	
F008	Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	806,456		806,456				0	
F009	Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$4,011,004	\$595,790	\$4,606,793		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario 2018 Long-Term Care Home Annual ReportMinistry of Health and Long-Term Care For the period from
Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

MOHLTC Facility # H14442	Operator Name : Northland Pointe - The Regional Municipality of Niagara
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Section I: Part A.**Line Ia01- The Nurse Practitioner in Long-Term Care Home Program**

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	11,575

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	107,072
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	8,150
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			115,222

MOHLTC Facility # H14442	Licensee Name : Northland Pointe - The Regional Municipality of Niagara
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☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O001	Salaries	240,491	240,491	267,111	267,111
O002	Employee Benefits	57,231	57,231	62,522	62,522
O003	Other (specify): CUPE 1263 & ONA 9	99,715	99,715	12,902	12,902
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$397,437	\$397,437	\$342,535	\$342,535

Program and Support Services		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O101	Salaries	13,610	13,610	15,124	15,124
O102	Employee Benefits	3,719	3,719	3,851	3,851
O103	Other (specify): CUPE 1263	5,353	5,353		0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$22,682	\$22,682	\$18,975	\$18,975

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – Upper Canada Lodge (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – Upper Canada Lodge for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

Upper Canada Lodge

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

DRAFT

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13534	Operator Name Upper Canada Lodge - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	4,123	4,243	8,556	16,922	1,020,029	314,551
A002	Long-Stay - Semi - Private	90	91	184	365	22,010	3,017
A003	Long-Stay - Basic	2,816	2,897	5,782	11,495	592,139	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care				0		
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	7,029	7,231	14,522	28,782	1,634,177	317,568
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic				0		
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	0	0	0	0	0	0
A012	Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13534	Operator Name Upper Canada Lodge - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

	Resident Bad Debt on 2018 Basic Accommodation Fees		For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt		
A041	Collection Costs		
A042	Total Bad Debt Costs (A040 + A041)	\$0	

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H13534 Operator Name: Upper Canada Lodge - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	3,063,492		3,063,492				0	
C002 Employee Benefits	699,423		699,423				0	
C003 Purchased Services	15,423		15,423				0	
C004 Medical and Nursing Supplies	104,198		104,198				0	
C005 Equipment	28,619		28,619				0	
C006 Physician On-Call Coverage	14,951		14,951				0	
C007 Other: Provide Education and training	5,266		5,266				0	
C008 Expenditure Recoveries (enter as negative)	(4,454)		(4,454)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$3,926,918	\$0	\$3,926,918		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	19,553	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	86,266	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

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2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H13534	Operator Name : Upper Canada Lodge - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	224,928		224,928				0	
D002 Employee Benefits	54,649		54,649				0	
D003 Purchased Services	96,938		96,938				0	
D004 Supplies	15,595		15,595				0	
D005 Equipment	1,734		1,734				0	
D006 Other Education and training	1,512		1,512				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$395,356	\$0	\$395,356		\$0	\$0	\$0	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	65,919	

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # H13534	Operator Name : Upper Canada Lodge - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
Raw Food								
E001 Raw Food	283,922		283,922				0	
E002 Expenditure Recoveries (enter as negative)	-10,883		-10,883				0	
E003								
Total Raw Food (Sum of lines E001 through E002)	\$273,038	\$0	\$273,038		\$0	\$0	\$0	

Section F - Actual Expenditures - Other Accommodation

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	297,904		297,904				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	195,121		195,121				0	
F003 Dietary Services (DS)	580,940		580,940				0	
F004 Laundry and Linen Services (L & LS)	210,262		210,262				0	
F005 General and Administrative (G&A)	550,146	456,966	1,007,112				0	
F006 Facility Costs (FC)	477,675	4,944	482,620				0	
F007								
Total Other Accommodation Expenditures (Line F001 through Line F006)	\$2,312,048	\$461,910	\$2,773,959		\$0	\$0	\$0	
F008 Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	233,298		233,298				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$2,078,750	\$461,910	\$2,540,661		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility #
H13534

Operator Name :
Upper Canada Lodge - The Regional Municipality of Niagara

Section I: Part A.

Line Ia01- The Nurse Practitioner in Long-Term Care Home Program

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line Ia01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line Ia01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line Ib01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	5,956

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,300
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			5,300

MOHLTC Facility #
H13534Licensee Name :
Upper Canada Lodge - The Regional Municipality of Niagara☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE				
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O001	Salaries	136,022	136,022	146,578
O002	Employee Benefits	30,411	30,411	32,273
O003	Other (specify): CUPE 1263 7 ONA 9	53,176	53,176	10,436
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$219,609	\$219,609	\$189,287

Program and Support Services				
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O101	Salaries	8,503	8,503	11,998
O102	Employee Benefits	2,347	2,347	2,824
O103	Other (specify): CUPE 1263	2,437	2,437	0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$13,287	\$13,287	\$14,822

Other Accommodation - To Be Completed by Red-Circled Homes				
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)
				Closing Accrual Balance (4) = (1)-(2)+(3)
O201	Salaries			0
O202	Employee Benefits			0
O203	Other (specify):			0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0

Independent Auditor's Report

To the Minister of Health and Long-Term Care

Opinion

We have audited Sections A through F, Section I, and Section O of the accompanying 2018 Long-Term Care Home Annual Report of the Regional Municipality of Niagara – The Woodlands of Sunset (the "Region") and notes to the Annual Report including a summary of significant accounting policies (collectively referred to as the "Report").

In our opinion, the Report for the Regional Municipality of Niagara – The Woodlands of Sunset for the year ended December 31, 2018 is prepared, in all material respects, in accordance with the financial reporting provisions of the 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines dated December 29, 2018 issued by the Ministry of Health and Long-Term Care and financial reporting provisions of the Hamilton Niagara Haldimand Brant Local Health Integration Network (the "LHIN") Service Accountability Agreement dated April 1, 2016 (collectively referred to as the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Report* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the Report in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the report, which describes the basis of accounting. The report is prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Report

Management is responsible for the preparation of the report in accordance with the Guidelines and for such internal control as management determines is necessary to enable the preparation of the report that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Report

Our objectives are to obtain reasonable assurance about whether the Report is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Report.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

DRAFT

The Regional Municipality of Niagara

The Woodlands of Sunset

Notes to the annual report

December 31, 2018

1. Basis of accounting

The report has been prepared in accordance with the financial reporting provisions set out in the following:

- Ministry of Health and Long-Term Care 2018 Long-Term Care Home Annual Report Technical Instructions and Guidelines, dated December 29, 2018; and
- LHIN Service Accountability Agreement dated April 1, 2016.

2. Revenue recognition

Resident revenue and funding from the Ministry of Health and Long-Term Care are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues in the period in which the transactions or events occurred that gave rise to the revenues.

3. Expenditures

Eligible expenditures are recorded in the period incurred, in accordance with the guidelines described in Note 1 above.

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Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H14496	Operator Name Woodlands of Sunset (The) - The Regional Municipality of Niagara
LHIN Name Hamilton Niagara Haldimand Brant Local Health Integration Network	

Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt

Current Revenue Period		Resident Days				Resident Revenue	
		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)	Basic Fees (2)	Preferred Fees (3)
A001	Long-Stay - Private	4,481	4,662	9,917	19,060	1,149,033	459,264
A002	Long-Stay - Semi - Private	1,656	1,681	3,095	6,432	387,659	72,737
A003	Long-Stay - Basic	4,375	4,447	8,606	17,428	884,136	
A004	Long-Stay two-bed room (Shared by spouses)				0		
A005	Short-Stay - Respite Care				0		
A006	Total Level of Care Long-Stay and Short Stay-Respite Care Beds. (Sum of lines A001 through A005)	10,512	10,790	21,618	42,920	2,420,828	532,001
A007	Interim Short-Stay - Private				0		
A008	Interim Short Stay - Semi-Private				0		
A009	Interim Short Stay - Basic	90	91	184	365		
A010	Interim Short-Stay - two-bed room (Shared by spouses)				0		
A011	Total Level of Care Interim Short-Stay beds (Sum of lines A007 through A010)	90	91	184	365	0	0
A012	Convalescent Care Beds				0		

A015	The uncharged portion of resident accommodation fees arising from the variance between the maximum basic accommodation fee to be charged to residents without an approved rate reduction and the basic accommodation fee charged if the basic accommodation fee charged is less than the maximum basic accommodation fee and, the variance between the Director approved reduced basic accommodation fee and the basic accommodation fee charged if the basic accommodation fee charged is less than the Director approved reduced basic accommodation fee .	
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		Resident-Days			
Actual Occupancy of Awarded Beds and Replacement "D" beds, and Replacement "B", "C" and Upgraded "D" beds during the Fill rate period in 2018 and the Pre-Move Occupancy Days for Classified "D" Replacement beds. (to be completed by Licensees operating such beds)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A020a	Actual Resident-days in lines A001 through A005 that was attributed to the Fill-Rate period for awarded beds and replacement "D" beds, replacement "B", "C" and Upgraded "D" beds, the Pre-Move Occupancy Days for Classified "D" Replacement beds, and the 90 day fill-rate period for specialized unit beds.				0
A020b	Actual Short-stay Respite-days in line A005 that was attributed to awarded beds and replacement "D", replacement "B", "C" and Upgraded "D" beds during the Fill rate Period and the Pre-Move Occupancy Days for Classified "D" Replacement beds				0

		Resident-Days			
Orientation/Fill-rate Period - Interim Short-Stay beds and Convalescent Care beds		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A021a	Actual Interim Short-Stay bed resident-days in lines A007-A010 during the Fill Period				0
A021b	Actual Convalescent Care bed resident-days in line A012 during the 90-day Orientation Period				0

		Resident-Days			
Actual occupancy of beds approved for Occupancy Reduction Protection (ORP)		January to March (1a)	April to June (1b)	July to December (1c)	Total Days (1d)
A022a	Actual Resident-days in lines A001-A004 during ORP Period				0
A022b	Actual Resident-days in line A007-A010 during ORP Period				0
A022c	Actual Resident-days in line A012 during ORP Period				0

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care
Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H14496	Operator Name Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Section A - Level of Care (LOC) Actual Resident Occupancy, Resident Revenue and Resident Bad Debt, continued

	Prior Period Revenue	Revenue	For Ministry Use Only
A030	Basic Revenue: July 1, 1994 to December 31, 2017		

	Resident Bad Debt on 2018 Basic Accommodation Fees	For Ministry Use Only
A040	Basic Accommodation Fees - Bad Debt 2,629.57	
A041	Collection Costs	
A042	Total Bad Debt Costs (A040 + A041)	\$2,630

Section B - Actual Other Recoverable Revenue

	Description	Revenue (1)	For Ministry Use Only Recoverable Revenue (2)
B001	Interest Earned		
B002	Other LTC Home funding provided by Government		
B003	Other: Provide		
B004	Total - Actual Other Recoverable Revenue (Sum of lines B001 through B003)	\$0	

Ontario 2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from 2018-01-01 to 2018-12-31

Ministère de la Santé et des Soins de longue durée

MORLTC Facility # H14496 Operator Name: Woodlands of Sunset (The) - The Regional Municipality of Niagara

Section C - Actual Expenditures - Nursing and Personal Care

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Nursing and Personal Care (NPC)								
C001 Salaries	4,373,983		4,373,983				0	
C002 Employee Benefits	1,025,993		1,025,993				0	
C003 Purchased Services	15,229		15,229				0	
C004 Medical and Nursing Supplies	128,862		128,862				0	
C005 Equipment	30,353		30,353				0	
C006 Physician On-Call Coverage	14,528		14,528				0	
C007 Other: Provide Education and training	7,846		7,846				0	
C008 Expenditure Recoveries (enter as negative)	(6,742)		(6,742)				-	
C009 Total Nursing and Personal Care (Sum of lines C001 through C008)	\$5,590,052	\$0	\$5,590,052		\$0	\$0	\$0	

Note: Claim-based not to be included.

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (1)		
C010 Report the total eligible expenses funded from the RPN initiative for the January 1, 2018 to March 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010 will be used to determine any unused funding from the RPN initiative.	31,284	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Practical Nurse (RPN) Initiative (2)		
C010b For licensees operating 64 or fewer beds, report the total eligible expenses for the April 1, 2018 to December 31, 2018 period, in relation to the \$69,471 per year RPN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C010b will be used to determine any unused funding from the RPN initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
RAI MDS Co-ordinator Sustainability Funding		
C011 Report the total eligible expenses funded from the RAI MDS Co-ordinator Sustainability Funding. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C011 will be used to determine any unused funding from the RAI MDS Co-ordinator Sustainability Funding. Expense related to the One-Time and/or Implementation Funding must NOT be reported in Section C of the Report.	83,777	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) and Registered Practical Nurse (RPN) - BSO initiative		
C012 Report the total eligible expenses funded from the RN & RPN - BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C012 will be used to determine any unused funding from the RN & RPN - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Personal Support Worker (PSW) - BSO initiative		
C013 Report the total eligible expenses funded from the PSW- BSO initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C013 will be used to determine any unused funding from the PSW - BSO initiative.		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: RN/RPN and PSW		
C014 Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for RN/RPN and/or PSW FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C014 will be added to the expenses reported on line D010 to determine any unused funding		

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Enhanced Transition Support Funding		
C015 Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines C001 through C009, as applicable.		

	LTC beds only (exclude interim beds and Convalescent Care Beds) (1)
Designated Specialized Units - Additional Funding	
C016 Report the total eligible expenses from the NPC envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines C001 through C009, as applicable.	

	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
Registered Nurse (RN) Initiative		
C017 Report the total eligible expenses funded from the RN initiative for the July 1, 2018 to December 31, 2018 period in relation to the \$106,000 per year RN funding initiative. Note: The expenses must also be reported on lines C001 through C009, as applicable. The total expenses reported on line C017 will be used to determine any unused funding from the RN initiative.	53,035	

Ontario

2018 Long-Term Care Home Annual Report

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Ministère de la Santé et des Soins de longue durée

For the period from 2018-01-01 to 2018-12-31

MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Section D - Actual Expenditures - Program and Support Services

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
Program and Support Services (PSS)								
D001 Salaries	268,345		268,345				0	
D002 Employee Benefits	62,588		62,588				0	
D003 Purchased Services	158,666		158,666				0	
D004 Supplies	16,843		16,843				0	
D005 Equipment	4,238		4,238				0	
D006 Other Education and training	1,111		1,111				0	
D007 Expenditure Recoveries (enter as negative)			0				0	
D008 Total Program and Support Services (Sum of lines D001 through D007)	\$511,791	\$0	\$511,791		\$0	\$0	\$0	

	Additional Healthcare Personnel - BSO initiative	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D009	Report the total eligible expenses funded from the Additional Healthcare Personnel - BSO initiative. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D009 will be used to determine any unused funding from the Additional Healthcare Personnel - BSO initiative.		

	Training and Orientation Activity and Therapeutic Equipment and Supplies - BSO Initiative: Additional Healthcare Personnel	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D010	Report the total eligible expenses funded from the BSO Initiative for Training and Orientation activity for Additional Healthcare Personnel FTE's, and Therapeutic Equipment and Supplies. Therapeutic Equipment and Supplies expenditure reported must be for the April 1, 2018 to December 31, 2018 period. Note: The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D010 will be added to the expenses reported on line C014 to determine any unused funding Orientation activity.		

	Publicly Funded Physiotherapy Services (Physiotherapy Funding at \$812 per bed per year January 1 through March 31, 2018 and \$828 per bed per year effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D011	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Funding) for one-on-one physiotherapy services. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D011 will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.	100,225	

	Publicly Funded Physiotherapy Services for Convalescent Care Beds only (Physiotherapy Subsidy at \$11.12 per diem January 1 through March 31, 2018 and \$11.34 per diem effective April 1, 2018)	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D012a	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for one-on-one physiotherapy services provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		
D012b	Report the total eligible expenses funded from the Publicly Funded Physiotherapy Services (Physiotherapy Subsidy) for rehabilitation and other therapies provided for Convalescent Care beds, if applicable. The expenses must also be reported on lines D001 through D008, as applicable. The total expenses reported on line D012a plus D012b will be used to determine any unused funding from the Publicly Funded Physiotherapy Services.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	Convalescent Care beds only (2)
D013	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines D001 through D008, as applicable.		

	Designated Specialized Units - Additional Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	
D014	Report the total eligible expenses from the PSS envelope and funded directly from additional funding provided for designated specialized units. The expenses must also be reported on lines D001 through D008, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care

For the period from

2018-01-01

to

2018-12-31

Ministère de la Santé et des Soins de longue durée

MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Section E - Actual Expenditures - Raw Food

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only "Allowable Expenditure (4)"	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only "Allowable Expenditure (8)"
Raw Food								
E001 Raw Food	438,009		438,009				0	
E002 Expenditure Recoveries (enter as negative)	-14,136		-14,136				0	
E003								
Total Raw Food (Sum of lines E001 through E002)	\$423,873	\$0	\$423,873		\$0	\$0	\$0	

Section F - Actual Expenditures - Other Accommodation

	LTC and Interim Bed Arms-Length Transactions (1)	LTC and Interim Bed Non-Arms-Length Transactions (2)	Sub-Total (3)	For Ministry Use Only Allowable Expenditure (4)	Convalescent Care Arms-Length Transactions (5)	Convalescent Care Non-Arms-Length Transactions (6)	Sub-Total (7)	For Ministry Use Only Allowable Expenditure (8)
F001 Housekeeping Services (HS)	546,207		546,207				0	
F002 Building and Property - Operations and Maintenance (B&P-OM)	243,813		243,813				0	
F003 Dietary Services (DS)	929,179		929,179				0	
F004 Laundry and Linen Services (L & LS)	159,076		159,076				0	
F005 General and Administrative (G&A)	925,781	737,722	1,663,503				0	
F006 Facility Costs (FC)	731,758	8,960	740,718				0	
F007								
Total Other Accommodation Expenditures (Line F001 through Line F006)	\$3,535,814	\$746,682	\$4,282,496		\$0	\$0	\$0	
F008 Total Inadmissible Expenditures, Other Accommodation (includes expenditures reported in line F005 and F006, as applicable, for honorariums, donations, mortgage interest, interest on operating line of credit, other interest, amortization and depreciation.	445,376		445,376				0	
F009 Total Other Accommodation Expenditures after Inadmissible Expenditures (Line F007- Line F008)	\$3,090,438	\$746,682	\$3,837,120		\$0	\$0	\$0	

	Municipal Property Tax	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F010	Report the total eligible municipal property tax. The expense must also be reported on line F006 and will be used to determine the eligible Municipal Tax Allowance.		

	Enhanced Transition Support Funding	LTC/Interim beds only (exclude Convalescent Care Beds) (1)	For Convalescent Care beds only (2)
F011	Report the total eligible expenses funded from the Enhanced Transition Support Funding. The expenses must also be reported on lines F001 through F006, as applicable.		

Ontario

2018 Long-Term Care Home Annual Report

Ministry of Health and Long-Term Care For the period from
Ministère de la Santé et des Soins de longue durée

2018-01-01 to 2018-12-31

MOHLTC Facility # H14496	Operator Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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Section I: Part A.

Line Ia01- The Nurse Practitioner in Long-Term Care Home Program

In accordance with the Long-Term Care (LTC) Nurse Practitioner (NP) Program Funding Policy, report on line 1a01 Salary, Benefits, and Overhead costs from the Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01				\$0

Line Ia01b- Attending Nurse Practitioner in Long-Term Care Home Initiative

In accordance with the Attending Nurse Practitioners in Long-Term Care Homes Initiative Funding Policy, report on line 1a01b Salary, Benefits, and Overhead costs from the Attending Nurse Practitioner position for the period from January 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report.

Expenses for 12 months, January 1, 2018 to December 31, 2018				
	Salary	Benefits	Overhead Expenses - operating	Total Costs
Ia01b				\$0

Line Ib01- Falls Prevention Equipment Funding Program

In accordance with the Falls Prevention Equipment Funding Policy, report on line 1b01 expenditures on falls prevention equipment for the period from April 1, 2018 to December 31, 2018. DO NOT REPORT THESE COSTS IN SECTIONS C THRU F of the Long-Term Care Home Annual Report. The April 1, 2018 to December 31, 2018 expenditure will be added to the January 1, 2019 to March 31, 2019 expenditure reported in the 2019 Long-Term Care Home Annual Report. Total expenditure will be matched against eligible funding in the 2019 Overall Reconciliation for the April 1, 2018 to March 31, 2019 period and unused funding recovered.

Total expenses for 9 months, April 1, 2018 to December 31, 2018	
Ib01	8,125

Section I: Part B One-time Funding and Other Initiatives.

Use column D to report the expenses applicable to and funded from the funding initiatives below. The expenses reported in column D must not be included in Sections C thru F or Section I: Part A of the LTCH Annual Report.

The items reported in Section I: Part B are to be limited to the expenses that were incurred from January 1, 2018 thru December 31, 2018 only for funding that is received directly by the LTC Home based on the funding provided in the LTCH Payment Calculation Notice. The expenses reported in Section I, Part B are reconciled via alternate processes and shall be excluded from the calculation used to determine the Allowable Subsidy in the 2018 Overall Reconciliation.

Line (A)	Funding Initiative (B)	Description (C)	Expenses (D)
lb1	Nurse Led Outreach	Salaries and wages of nurses to ensure timely access to care by LTC Home residents and avoid emergency room and hospital admissions.	
lb2	High Intensity Needs Fund (HINF) Claims-Based	Claims eligible for reimbursement for supplementary staffing, exceptional wound care, preferred accommodation and transportation for dialysis.	99,192
lb3	Laboratory Services Claims	Claims eligible for reimbursement for phlebotomy services purchased by LTC Homes.	5,945
lb4	RAI-MDS one- time funding	Claims eligible for reimbursement for the purchase of computer hardware and software, including RAI-MDS software, to meet CIHI reporting requirements.	
lb5	Peritoneal Dialysis	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb6	LTCH Centre of Learning, Research and Innovation Program funding	Claims eligible for reimbursement for the provision of services to Peritoneal Dialysis residents.	
lb7	LHIN funding from outside the Ministry's BSO investment to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO.	Claims eligible for reimbursement from funding provided by the LHIN to supplement staffing salaries as well as any additional indirect and start-up costs associated with BSO with funding from outside the Ministry's BSO investment.	
	One-time and project funding	Use lines lb8 through lb11, column D to report expenses eligible for reimbursement incurred by the home from January 1, 2018 to December 31, 2018 for any one-time and project funding, based on the funding provided in the LTCH Payment Calculation Notice. Report each funding item separately and provide a description, e.g. Water Quality Testing, one-time start-up costs for designated specialized unit beds.	
lb8	Description:		
lb9	Description:		
lb10	Description:		
lb11	Description:		
Total Expenses from Section I, Part B (sum of lines lb1 to lb11)			105,137

MOHLTC Facility # H14496	Licensee Name : Woodlands of Sunset (The) - The Regional Municipality of Niagara
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☐ Check if no accrual amounts as of December 31, 2018

Section O - Accrual Report

NURSING AND PERSONAL CARE		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O001 through O003, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O001	Salaries	194,628	194,628	225,603	225,603
O002	Employee Benefits	46,289	46,289	49,918	49,918
O003	Other (specify): Cupe 1263 & ONA 9	83,548	83,548	12,902	12,902
O004	TOTAL NURSING AND PERSONAL CARE (sum of lines O001 through O003)	\$324,465	\$324,465	\$288,422	\$288,422

Program and Support Services		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O101 through O103, as applicable. Do not include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O101	Salaries	11,607	11,607	10,844	10,844
O102	Employee Benefits	2,907	2,907	2,812	2,812
O103	Other (specify): CUPE 1263	4,147	4,147		0
O104	TOTAL PROGRAM AND SUPPORT SERVICES (sum of lines O101 through O103)	\$18,662	\$18,662	\$13,655	\$13,655

Other Accommodation - To Be Completed by Red-Circled Homes		Opening Accrual Balance (1)	Payment Settlements in 2018 (2)	Current Period Accrual (3)	Closing Accrual Balance (4) = (1)-(2)+(3)
Please complete lines O201 through O203, as applicable. Include any cost related to the administration of employee and union agreements e.g, the cost of conducting union negotiations, arbitration hearings, and pay equity negotiations must be reported in the Other Accommodation envelope.					
O201	Salaries				0
O202	Employee Benefits				0
O203	Other (specify):				0
O204	TOTAL OTHER ACCOMMODATION (sum of lines O201 through O203)	\$0	\$0	\$0	\$0

Subject: Approval of 2018 Public Health Program Audit

Report to: Public Health and Social Services Committee

Report date: Tuesday, July 9, 2019

Recommendations

1. That the draft audited schedule of revenues and expenses and annual reconciliation return for the Public Health General Programs (attached in Appendix 1 and 2), **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
3. That this report **BE FORWARDED** to the Region's Audit Committee for information

Key Facts

- The purpose of the report is to obtain approval of the audited schedules of revenues and expenses in accordance with the provincial requirement.
- Draft financial statements are due to the Ministry by June 28, 2019
- In accordance with report AC-C 28-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, which refers to "other audited financial statements", to include special purpose and compliance-based schedules, are approved by the standing committees with oversight of the program and then referred to the Audit Committee for information.

Financial Considerations

The schedule of revenues and expenses ("financial schedule") has been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the Ministry.

Draft copies of the schedule of revenues and expenses and the annual reconciliation return as of December 31, 2018 are attached as Appendix 1 and 2.

The financial schedule is prepared specifically for the purposes of meeting the requirements outlined in the service agreements with the funding Ministry.

The financial schedule for Public Health Programs are a provincial requirement as noted in the audit report as follows:

“The schedule is prepared to assist the Region in complying with the Guidelines. As a result, the schedule may not be suitable for another purpose.”

Analysis

The audit of the Public Health Program has been completed by the Region’s external auditors, Deloitte. The auditors have indicated that, based on their review, nothing has come to their attention that causes them to believe that this information is not, in all material respects, in accordance with the Ministry requirements identified.

Upon approval by Council, these schedules are submitted to the Ministry in accordance with funding agreement requirements and timelines and are also referred to the Audit Committee for information.

Below is a summary of the results of the audited schedule:

Public Health General Programs – The total of all programs results in a grant receivable of \$95,377. The receivable reported reflects actual expenditure that is eligible for subsidy.

These financial schedules are subject to minor wording changes once schedules are finalized.

Alternatives Reviewed

The audited schedules are a Ministry requirement and therefore no alternatives are available.

Relationship to Council Strategic Priorities

Not applicable (pending the development and approval of Council Strategic Priorities).

Other Pertinent Reports

None.

Prepared by:

Beth Brens, CPA, CA
Acting, Associate Director, Reporting &
Analysis
Enterprise Resource Management
Services

Recommended by:

M. Mustafa Hirji, MD MPH FRCPC
Medical Officer of Health &
Commissioner (Acting)
Public Health & Emergency Services

Submitted by:

Ron Tripp, P.Eng.
Acting, Chief Administrative Officer

This report was prepared in consultation with Noah Bruce, CPA, CA, Program Financial Specialist.

Appendices

Appendix 1	General Health Programs – Schedule of Revenues and Expenses
Appendix 2	General Health Programs – Annual Reconciliation Return

Schedule of revenue, expenses and grant receivable/repayable

**The Regional Municipality of
Niagara Public Health Department**
General programs

December 31, 2018

DRAFT

The Regional Municipality of Niagara Public Health Department

General programs
December 31, 2018

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Schedule of revenue, expenses and grant receivable/repayable	3-4
Notes to the schedule	5-6

DRAFT

Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara and the Ontario Ministry of Health and Long Term Care

Opinion

We have audited the accompanying schedule of revenue, expenses and grant receivable/payable of The Regional Municipality of Niagara Public Health Department – General Programs (the "Program" or "Region") for the year ended December 31, 2018 and notes to the schedule (collectively referred to as the "schedule").

In our opinion, the accompanying schedule of the Program for the year ended December 31, 2018, is prepared, in all material respects, in accordance with the Public Health Accountability Agreement effective January 1, 2018 between the Ontario Ministry of Health and Long Term Care and The Regional Municipality of Niagara and the 2017 Program-Based Grants User Guide for Health Programs and Services (the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedule* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist the Region in complying with the Guidelines. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with the basis of accounting as described in Note 1, and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this schedule.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

The Regional Municipality of Niagara Public Health Department

General Programs

Schedule of revenue, expenses and grant receivable/repayable
year ended December 31, 2018

	Revenue Budget	Revenue Actual	Expense Budget	Expense Actual	Surplus (deficit) Actual	Add back: ineligible expenses	Add back: eligible expenses (revenues) in excess of Ministry funding (deficit)	Grant repayable (receivable)
	\$	\$	\$	\$	\$	\$	\$	\$
Province of Ontario								
Mandatory Programs MOHLTC (75%)	19,932,700	19,932,858	29,320,016	28,749,412	(8,816,554)	1,173,680	7,643,032	158
Chief Nursing Officer Support	121,500	121,500	121,578	125,710	(4,210)	4,210	-	-
Food Safety - Farm to Fork	78,400	78,400	78,478	78,400	-	(1,645)	1,645	-
Harm Reduction Program	250,000	250,000	250,000	257,683	(7,683)	7,683	-	-
Healthy Smiles Ontario (HSO)	1,250,900	1,250,900	1,253,008	1,325,288	(74,388)	74,388	-	-
Infection Control Program	90,100	90,100	89,557	94,866	(4,766)	4,766	-	-
Infectious Disease Control	611,200	611,200	620,268	643,772	(32,572)	25,637	6,935	-
Needle Exchange Program Initiative	192,000	192,000	191,974	195,003	(3,003)	3,003	-	-
Physician Services Agreement (Medical Officer of Health)	340,000	286,522	340,000	219,636	66,886	900	-	67,786
Safe Water Program	35,300	35,300	35,296	36,200	(900)	900	-	-
Small Drinking Water Systems (75%)	40,400	40,400	53,945	56,551	(16,151)	-	16,151	-
Smoke Free Ontario Strategy Program	668,600	668,600	670,382	758,805	(90,205)	87,810	2,395	-
Social Determinants of Health Nurses	180,500	180,500	179,505	191,545	(11,045)	4,766	6,279	-
Vector-Borne Diseases Program (75%)	500,100	500,100	669,060	667,209	(167,109)	-	167,109	-
Youth Tobacco Use Prevention	80,000	80,000	80,170	85,243	(5,243)	5,243	-	-
One-time								
Business Intelligence Framework (2018-19)	167,100	125,325	-	7,947	117,378	-	(117,378)	-
Vision Screening Tools (2018-19)	42,600	-	-	42,600	(42,600)	-	-	(42,600)
Cannabis Enforcement (2018-19)	52,600	-	-	52,600	(52,600)	-	-	(52,600)
HSO: Dental Operator (2017-18)	-	28,000	-	28,000	-	-	-	-
Needle Exchange Program Initiative: Supplies (2017-18)	-	84,403	-	81,968	2,435	-	-	2,435
Outbreak of Diseases: Infection Prevention (2017-18)	-	3,953	-	3,953	-	-	-	-
Panorama Project (2017-18)	-	94,825	-	96,061	(1,236)	1,236	-	-
Smoking Cessation Programming (2017-18)	-	26,185	-	26,609	(423)	423	-	-
Universal Influenza (UIPP)	-	-	-	45,247	(45,247)	-	35,577	(9,670)
Meningococcal C	-	5,551	-	100,579	(95,028)	-	64,037	(30,991)
Human Papillomavirus	-	26,316	-	154,716	(128,400)	-	98,506	(29,895)
	24,634,000	24,712,937	33,953,236	34,125,603	(9,412,664)	1,393,001	7,924,288	(95,377)
Region grant and other income								
The Regional Municipality of Niagara levy	9,079,296	8,973,504	-	-	8,973,504	-	-	-
Other income	322,000	343,783	-	-	343,783	-	-	-
	9,401,296	9,317,287	-	-	9,317,287	-	-	-
Total	34,035,296	34,030,224	33,953,236	34,125,603	(95,377)	1,393,001	7,924,288	(95,377)

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

The Regional Municipality of Niagara Public Health Department

General Programs

Schedule of revenue, expenses and grant receivable/repayable
year ended December 31, 2017

	Revenue Budget	Revenue Actual	Expense Budget	Expense Actual	Surplus (deficit) Actual	Add back: ineligible expenses	Add back: eligible expenses (revenues) in excess of Ministry funding (deficit)	Grant repayable (receivable)
	\$	\$	\$	\$	\$	\$	\$	\$
Province of Ontario								
Mandatory Programs MOHLTC (75%)	19,352,100	19,352,100	30,705,724	28,133,903	(8,781,803)	1,602,207	7,179,596	-
CNO Support	121,500	121,500	125,458	127,607	(6,107)	3,954	2,153	-
Food Safety - Farm to Fork	78,400	78,400	80,868	116,765	(38,365)	38,365	-	-
Safe Water Program	35,300	35,300	36,435	36,435	(1,135)	1,135	-	-
Harm Reduction Program	250,000	250,000	250,000	251,063	(1,063)	-	1,063	-
Healthy Smiles Ontario	1,226,300	1,226,300	1,272,355	1,337,640	(111,340)	66,275	45,065	-
Infection Control Program	90,100	90,100	92,586	93,891	(3,791)	3,791	-	-
Infectious Disease Control	611,200	611,200	623,192	631,315	(20,115)	20,115	-	-
Physician Services Agreement (Medical Officer of Health)	340,000	289,444	340,680	283,337	6,107	832	-	6,939
Needle Exchange Program Initiative	187,500	174,000	176,525	190,672	(16,672)	3,172	-	(13,500)
Small Drinking Water Systems (75%)	40,400	40,400	56,335	57,060	(16,660)	-	16,660	-
Smoke Free Ontario Strategy Program	668,600	668,600	706,350	737,533	(68,933)	68,297	636	-
Youth Tobacco Use Prevention	80,000	80,000	84,567	85,019	(5,019)	5,019	-	-
Social Determinants of Health Nurses	180,500	180,500	185,437	189,295	(8,795)	8,795	-	-
Vector-Borne Diseases Program (75%)	500,100	499,900	666,700	679,311	(179,411)	-	179,411	-
Universal Influenza (UIPP)	-	-	-	31,638	(31,638)	-	25,268	(6,370)
Meningococcal C	-	21,165	-	152,576	(131,411)	-	100,352	(31,059)
Human Papillomavirus	-	36,601	-	193,103	(156,502)	-	127,007	(29,495)
One-time								
Healthy Menu Choices	108,800	-	-	108,800	(108,800)	-	-	(108,800)
HSO: Dental Operator	28,000	-	-	-	-	-	-	-
Needle Exchange Program Initiative: Program Supplies	109,395	2,494	-	34,992	(32,498)	-	7,506	(24,992)
New Purpose-Built Vaccine Refrigerators	70,000	-	-	70,126	(70,126)	-	126	(70,000)
Outbreak of Diseases: Infection Prevention	14,300	-	-	10,347	(10,347)	-	-	(10,347)
Panorama Project	129,000	40,190	60,644	110,171	(69,981)	1,036	34,770	(34,175)
Public Health Inspector	10,000	-	-	10,000	(10,000)	-	-	(10,000)
Smoking Cessation Programming	30,000	30,000	-	34,123	(4,123)	308	-	(3,815)
Immunization of School Pupils Act	11,200	-	-	11,200	(11,200)	-	-	(11,200)
Investment income	-	-	-	-	-	-	-	-
	24,272,695	23,828,194	35,463,856	33,717,922	(9,889,728)	1,823,301	7,719,613	(346,814)
Region grant and other income								
The Regional Municipality of Niagara levy	10,759,162	9,051,783	-	-	9,051,783	-	-	-
Other income	432,000	491,131	-	-	491,131	-	-	-
	11,191,162	9,542,914	-	-	9,542,914	-	-	-
Total	35,463,857	33,371,108	35,463,856	33,717,922	(346,814)	1,823,301	7,719,613	(346,814)

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

The Regional Municipality of Niagara

Public Health Department

General programs

Notes to the schedule

December 31, 2018

1. Significant accounting policies

The schedule has been prepared for the Ontario Ministry of Health and Long Term Care in accordance with the Public Health Accountability Agreement effective January 1, 2018 between the Ontario Ministry of Health and Long Term Care and the Regional Municipality of Niagara and the 2017 Program-Based Grants User Guide (the "guidelines"). The agreement requires the schedule to be prepared in a manner consistent with the generally accepted accounting principles ("GAAP"). Management of the Regional Municipality of Niagara has interpreted GAAP to be recognition and measurement principles in accordance with Canadian Public Sector Accounting Standards, except that it does not provide for employee future benefits and does not capitalize and amortize tangible capital assets. Management has further interpreted that GAAP does not include the presentation principles and note disclosure required by GAAP for a complete set of financial statements. The financial results for the Healthy Communities Fund is not included in the schedule of revenue, expenses and grant receivable/repayable for the year ended December 31, 2018.

Significant accounting policies are as follows:

- (i) Revenues are reported on the cash basis of accounting.
- (ii) Expenses are recorded if they are eligible for the program and incurred in the period, except for employee future benefits (iv).
- (iii) Tangible capital assets acquired are reported as an expenses and amortization is not recorded.
- (iv) Employee future benefits are provided which will require funding in future periods. These benefits included vacation pay, sick leave, benefits under the Workplace Safety and Insurance Board ("WSIB") Act, and life insurance, extended health and dental benefits for early retirees. These benefits are recorded on a cash basis.
- (v) Since precise determination of many assets and liabilities is dependent upon future events, the preparation of a periodic schedule involves the use of estimates and approximations. These have been made using careful judgments.
- (vi) Total expenses are reported on the schedule of revenue, expenses and grant receivable/repayable in order to understand the full cost of the program. Ineligible expenses as per the funding agreement have been removed for the purpose of determining the grant repayable/receivable.

2. Grant receivable

The grant receivable from the Province of Ontario is subject to audit verification by the Ontario Ministry of Health and Long Term Care. The grants receivable are non-interest bearing and are normally received in the subsequent year.

	2018	2017
	\$	\$
Grant receivable, beginning of year	346,814	4,720
Amounts recovered during the year	(347,053)	(64,970)
Amounts repaid during the year	158	38,626
Adjustment to prior year balances*	1,881	21,624
Grant receivable current year	93,577	346,814
Grant receivable, end of year	95,377	346,814

*Represents adjustments made to correct differences between amounts originally recorded and amounts settled related to repayable and receivable balances for prior years.

The Regional Municipality of Niagara

Public Health Department

General programs

Notes to the schedule

December 31, 2018

3. Budget data

The budget data presented in the schedule is based on the budget data submitted to the Ontario Ministry of Health and Long Term Care.

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Annual Reconciliation Report

**The Regional Municipality of
Niagara Public Health Department**
General programs

December 31, 2018

DRAFT

The Regional Municipality of Niagara Public Health Department

December 31, 2018

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Independent Auditor's Report

To the Members of Council of The Regional Municipality of Niagara and the Ontario Ministry of Health and Long Term Care

Opinion

We have audited the accompanying schedules (4.4, 4.5, 4.6) of the annual reconciliation report of The Regional Municipality of Niagara Public Health Department – General Programs (the "Program" or "Region") for the year ended December 31, 2018 and notes to the report, including a summary of significant accounting policies (collectively referred to as the "schedules").

In our opinion, the accompanying schedules of the Program as at December 31, 2018 is prepared, in all material respects, in accordance with the Public Health Accountability Agreement effective January 1, 2018 between the Ontario Ministry of Health and Long Term Care and The Regional Municipality of Niagara and the Instructions for completing the 2018 Annual Report and Attestation (the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the schedules in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to the Note to the schedules, which describes the basis of accounting. The schedules are prepared to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedules

Management is responsible for the preparation of the schedules in accordance with the basis of accounting described in the Note to the schedules, and for such internal control as management determines is necessary to enable the preparation of the schedules that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these schedules.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

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

(To be signed Deloitte LLP)

Chartered Professional Accountants
Licensed Public Accountants
[date of report]

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Board of Health for the Niagara Region Public Health Department

2018 Annual Reconciliation As of December 31, 2018

Actual Expenditures by Account January 1, 2018 to December 31, 2018

Account	Budget (at 100%)	Actual (at 100%)	Variance Under / (Over)	
A	B	C	D = B - C	E = D / B
Salaries and Wages	20,713,643	19,716,426	997,217	4.8%
Benefits	4,732,092	5,815,500	(1,083,408)	-22.9%
Travel	491,900	440,243	51,657	10.5%
Professional Services	82,232	263,043	(180,811)	-219.9%
Expenditure Recoveries & Offset Revenues	(322,000)	(285,510)	(36,490)	11.3%
Other Program Expenditures	8,384,866	6,320,246	2,064,620	24.6%
Total Expenditures	34,082,733	32,269,948	1,812,785	5.3%
Adjustments	-	(7)	7	0.0%
Total Adjusted Expenditures	34,082,733	32,269,941	1,812,792	5.3%

Board of Health for the Niagara Region Public Health Department

2018 Annual Reconciliation

As of December 31, 2018

Expenditure Recoveries & Offset Revenues Reconciliation

January 1, 2018 to December 31, 2018

Mandatory Programs	Actual (at 100%)
Interest Income	
Universal Influenza Immunization Program clinic reimbursement	(9,670)
Meningococcal C Program clinic reimbursement	(36,542)
Human Papilloma Virus Program reimbursement	(56,211)
Other (Specify):	
By-law related product and service, expense reimbursement and miscellaneous revenue	(183,088)
Sub-total Mandatory Programs Expenditure Recoveries & Offset Revenues (A)	(285,510)
Reported in Base Funding and One-Time Funding Worksheets	(285,510)
Difference	-
Other Sources of Funding	
Interest Income	
Other (Specify):	
Sub-total Other Programs Offset Revenues (B)	-
Reported in Base Funding and One-Time Funding Worksheets	-
Difference	-
Total Expenditure Recoveries & Offset Revenues (C = A+B)	(285,510)
Difference	-

Board of Health for the Niagara Region Public Health Department

**2018 Annual Reconciliation
As of December 31, 2018**

Funding Received from the Ministry

Programs/Sources of Funding	Cashflow Received in 2018	Prior Year Adjustments Processed in 2018	2018 Adjustments Processed in 2019	Other		Funding Received from the Ministry
				\$	Please Specify	
A	B	C	D	E	F	G = SUM (B:E)
2017-18 One-Time Funding (April 1, 2017 to March 31, 2018)						
Operating Funding						
Smoke-Free Ontario Expanded Smoking Cessation Programming for Priority Populations (100%)	30,000					30,000
Healthy Smiles Ontario Program: Dental Operator (100%)	28,000					28,000
Healthy Menu Choices Act, 2015 -Enforcement (100%)	33,000					33,000
Outbreaks of Diseases: Infection Prevention and Control Lapses (100%)	14,300					14,300
Panorama - Immunization Solution (100%)	129,000					129,000
Public Health Inspector Practicum Program (100%)	10,000					10,000
Needle Exchange Program Initiative (100%)	109,395					109,395
New Purpose-Built Vaccine Refrigerators (100%)	70,000					70,000
2017-18 One-Time Funding Total (A)	423,695					423,695
Base Funding (January 1, 2018 to December 31, 2018)						
Mandatory Programs (Cost-Shared)	19,932,700	158				19,932,858
Chief Nursing Officer Initiative (100%)	121,500					121,500
Electronic Cigarettes Act: Protection and Enforcement (100%)	69,100					69,100
Enhanced Food Safety - Haines Initiative (100%)	78,400					78,400
Enhanced Safe Water Initiative (100%)	35,300					35,300
Harm Reduction Program Enhancement (100%)	250,000					250,000
Healthy Smiles Ontario Program (100%)	1,250,900					1,250,900
Infection Prevention and Control Nurses Initiative (100%)	90,100					90,100
Infectious Diseases Control Initiative (100%)	611,200					611,200
MOH / AMOH Compensation Initiative (100%)	286,522			(39,444)	2018 Year-end accrual	247,078
Needle Exchange Program Initiative (100%)	205,500	(13,500)				192,000
Small Drinking Water Systems Program (Cost-Shared)	40,400					40,400
Smoke-Free Ontario Strategy: Prosecution (100%)	25,200					25,200
Smoke-Free Ontario Strategy: Protection and Enforcement (100%)	474,300					474,300
Smoke-Free Ontario Strategy: Tobacco Control Coordination (100%)	100,000					100,000
Smoke-Free Ontario Strategy: Youth Tobacco Use Prevention (100%)	80,000					80,000
Social Determinants of Health Nurses Initiative (100%)	180,500					180,500
Vector-Borne Diseases Program (Cost-Shared)	500,300	(200)				500,100
Base Funding Total (B)	24,331,922	(13,542)	-	(39,444)		24,278,936
2018-19 One-Time Funding (April 1, 2018 to March 31, 2019)						
Operating Funding						
Mandatory Programs: Business Intelligence Framework (100%)	125,325					125,325
Smoke-Free Ontario Strategy: Cannabis Enforcement (100%)	-					-
Healthy Growth/School Health: Vision Screening Tools (100%)	-					-
2018-19 One-Time Funding Total (C)	125,325	-	-	-		125,325

Board of Health for the Niagara Region Public Health Department

2018 Annual Reconciliation As of December 31, 2018									
Annual Reconciliation by Sources of Funding									
Programs/Sources of Funding	Q4 Expenditures (at 100%)	Actual Expenditures (at 100%)	Variance Under / (Over)		Actual Expenditures (at provincial share)	Approved Allocation	Eligible Expenditures	Funding Received from the Ministry	Due to / (From) Province
			\$	(%)					\$
A	B	C	D = B - C	E = D / B	F = C * Prov. Share	G	H = MIN(F,G)	I	J = I - H
2017-18 One-Time Funding (April 1, 2017 to March 31, 2018)									
Operating Funding									
Smoke-Free Ontario Expanded Smoking Cessation Programming for Priority Populations (100%)		30,000			30,000	30,000	30,000	30,000	-
Healthy Smiles Ontario Program: Dental Operator (100%)		28,000			28,000	28,000	28,000	28,000	-
Healthy Menu Choices Act, 2015 -Enforcement (100%)		33,000			33,000	33,000	33,000	33,000	-
Outbreaks of Diseases: Infection Prevention and Control Lapses (100%)		14,300			14,300	14,300	14,300	14,300	-
Panorama - Immunization Solution (100%)		129,846			129,846	129,000	129,000	129,000	-
Public Health Inspector Practicum Program (100%)		10,000			10,000	10,000	10,000	10,000	-
Needle Exchange Program Initiative (100%)		106,960			106,960	109,395	106,960	109,395	2,435
New Purpose-Built Vaccine Refrigerators (100%)		70,125			70,125	70,000	70,000	70,000	-
2017-18 One-Time Funding Total (A)		422,231			422,231	423,695	421,260	423,695	2,435
Base Funding (January 1, 2018 to December 31, 2018)									
Mandatory Programs (Cost-Shared)	27,521,299	27,426,099	95,200	0.3%	20,569,574	19,932,700	19,932,700	19,932,858	158
Chief Nursing Officer Initiative (100%)	121,500	121,500	-	0.0%	121,500	121,500	121,500	121,500	-
Electronic Cigarettes Act: Protection and Enforcement (100%)	69,100	69,100	-	0.0%	69,100	69,100	69,100	69,100	-
Enhanced Food Safety - Haines Initiative (100%)	78,400	78,400	-	0.0%	78,400	78,400	78,400	78,400	-
Enhanced Safe Water Initiative (100%)	35,300	35,300	-	0.0%	35,300	35,300	35,300	35,300	-
Harm Reduction Program Enhancement (100%)	250,000	250,000	-	0.0%	250,000	250,000	250,000	250,000	-
Healthy Smiles Ontario Program (100%)	1,278,900	1,250,900	28,000	2.2%	1,250,900	1,250,900	1,250,900	1,250,900	-
Infection Prevention and Control Nurses Initiative (100%)	90,100	90,100	-	0.0%	90,100	90,100	90,100	90,100	-
Infectious Diseases Control Initiative (100%)	611,200	611,200	-	0.0%	611,200	611,200	611,200	611,200	-
MOH / AMOH Compensation Initiative (100%)		218,736			218,736	179,292	179,292	247,078	67,786
Needle Exchange Program Initiative (100%)	273,968	192,000	81,968	29.9%	192,000	192,000	192,000	192,000	-
Small Drinking Water Systems Program (Cost-Shared)	53,867	53,867	-	0.0%	40,400	40,400	40,400	40,400	-
Smoke-Free Ontario Strategy: Prosecution (100%)	25,200	25,200	-	0.0%	25,200	25,200	25,200	25,200	-
Smoke-Free Ontario Strategy: Protection and Enforcement (100%)	474,300	474,300	-	0.0%	474,300	474,300	474,300	474,300	-
Smoke-Free Ontario Strategy: Tobacco Control Coordination (100%)	100,000	100,000	-	0.0%	100,000	100,000	100,000	100,000	-
Smoke-Free Ontario Strategy: Youth Tobacco Use Prevention (100%)	80,000	80,000	-	0.0%	80,000	80,000	80,000	80,000	-
Social Determinants of Health Nurses Initiative (100%)	180,500	180,500	-	0.0%	180,500	180,500	180,500	180,500	-
Vector-Borne Diseases Program (Cost-Shared)	666,800	666,800	-	0.0%	500,100	500,100	500,100	500,100	-
Base Funding Total (B)	31,910,434	31,924,002	(13,568)	-0.0%	24,887,310	24,210,992	24,210,992	24,278,936	67,944
Total 2018 Annual Reconciliation (A+B)		32,346,233			25,309,541	24,634,687	24,632,252	24,702,631	70,379
2018-19 One-Time Funding (April 1, 2018 to March 31, 2019)									
							Surpluses to be Carried Forward to March 31, 2019		
Operating Funding									
Mandatory Programs: Business Intelligence Framework (100%)	167,100	7,946	159,154	95.2%	7,946	167,100	7,946	125,325	117,379
Smoke-Free Ontario Strategy: Cannabis Enforcement (100%)		52,600			52,600	52,600	52,600	-	(52,600)
Healthy Growth/School Health: Vision Screening Tools (100%)		42,600			42,600	42,600	42,600	-	(42,600)
2018-19 One-Time Funding Total	167,100	103,146	63,954	38.3%	103,146	262,300	103,146	125,325	22,179

The Regional Municipality of Niagara

Public Health Department

General programs

Note to the schedules

December 31, 2018

1. Significant accounting policies

The report has been prepared for the Ontario Ministry of Health and Long Term Care in accordance with the Public Health Accountability Agreement effective January 1, 2018 between the Ontario Ministry of Health and Long Term Care and the Regional Municipality of Niagara and the Instructions for completing the 2018 Annual Report and Attestation (the "Guidelines"). The agreement requires the report to be prepared in a manner consistent with the generally accepted accounting principles ("GAAP").

Management of the Regional Municipality of Niagara has interpreted GAAP to be recognition and measurement principles in accordance with Canadian Public Sector Accounting Standards, except that it does not provide for employee future benefits and does not capitalize and amortize tangible capital assets. Management has further interpreted that GAAP does not include the presentation principles and note disclosure required by GAAP for a complete set of financial statements.

Significant accounting policies are as follows:

Revenue and expenses

Revenues are recognized in the year in which they are earned. Expenses are recorded if they are eligible for the program and incurred in the period, except for employee future benefits.

Capital assets

Tangible capital assets acquired are reported as an expenses and amortization is not recorded.

Employee future benefits

Employee future benefits are provided which will require funding in future periods. These benefits included vacation pay, sick leave, benefits under the Workplace Safety and Insurance Board ("WSIB") Act, and life insurance, extended health and dental benefits for early retirees. These benefits are recorded on a cash basis.

Use of estimates

Since precise determination of many assets and liabilities is dependent upon future events, the preparation of a periodic report involves the use of estimates and approximations. These have been made using careful judgments.