
Subject: Approval of the 2019-2020 Public Health & Emergency Services Program Audits

Report to: Public Health and Social Services Committee

Report date: Tuesday, June 16, 2020

Recommendations

1. That the draft audited schedules of revenue and expenses for the following programs for the fiscal year ended March 31, 2020, **BE APPROVED**:
 - 1.1. Ambulance Communication Services (Appendix 1)
 - 1.2. Community Mental Health Program (Appendix 2)
2. That the annual reconciliation return for the following program for the fiscal year ended March 31, 2020, **BE APPROVED**:
 - 2.1. Community Mental Health Program (Appendix 3)
3. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
4. That Report PHD 3-2020 **BE FORWARDED** to the Region's Audit Committee for information.

Key Facts

- The purpose of this report is to obtain approval of the audited schedules of revenues and expenses in accordance with the provincial requirements.
- The Ministry submission deadlines for Ambulance Communication Services and Community Mental Health are both June 30, 2020.
- As per Financial Reporting and Forecasting Policy (C-F-020), other financial statements or schedules performed for Ministry funding purposes, will be recommended for approval to Council by the standing Committee with oversight of the program. Upon approval by Council, the department Commissioner, or delegated authority, and the Treasurer will be authorized to sign the auditor's representation letter to obtain the auditor's signed report. The approved statements will then be forwarded to Audit Committee for information.

Financial Considerations

The schedules of revenue and expense (“financial schedules”) have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

Draft copies of the financial schedules for the year ended March 31, 2020 are attached as Appendix 1-3.

The financial schedules are prepared specifically for the purposes of meeting the requirements outline in the service agreements with the funding Ministries. The financial schedules have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

The financial schedules for Public Health & Emergency Services Programs are a Ministry requirement as noted in the audit reports for each of the respective programs as follows:

Ambulance Communication:

“The schedule is prepared to assist the Region in complying with the financial reporting provisions of the agreement dated May 28, 2010 between the Ontario Ministry of Health and Long-Term Care and the Regional Municipality of Niagara. As a result, the schedule may not be suitable for another purpose.”

Community Mental Health Program:

“The schedule is prepared to assist the Region in complying with the financial reporting provisions of the agreement dated April 1, 2019 between the Hamilton Niagara Haldimand Brant Local Health Integration Network and the Regional Municipality of Niagara. As a result, the schedule may not be suitable for another purpose.”

Analysis

The audits of these Public Health & Emergency Services Programs were 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 respective Ministry requirements identified.

The recommendation for approval of audited schedules performed for Ministry funding purposes rests with the Committee to which the department responsible for the funding reports. Upon approval by the Committee, these schedules are referred to Audit Committee for information. Then the department's Commissioner and Treasurer will be authorized to sign the auditor's representation letter to obtain the auditors signed report.

Below is a summary of the results of the audited financial schedules:

- Ambulance Communication Services – This program has no funds returnable for the reporting period ending March 31, 2020 as the Region has expended \$169,255 in excess of the provincial grant for the period.
- Community Mental Health Program – This program has no funds returnable for the reporting period ending March 31, 2020 as the Region has expended \$9,604 in excess of the provincial grant for the period.

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

Alternatives Reviewed

The audited financial schedules and annual reconciliation return are a Ministry requirement and therefore no alternatives are available.

Relationship to Council Strategic Priorities

Providing formal financial reporting to Council and the public supports the Council Strategic Priority of Sustainable and Engaging Government.

Other Pertinent Reports

None.

Prepared by:

Melanie Steele, CPA, CA, MBA
Associate Director, Reporting & Analysis
Corporate 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 Michael Leckey, Program Financial Specialist.

Appendices

Appendix 1 Ambulance Communication Services – Schedule of Revenue and Expenses

Appendix 2 Community Mental Health Program – Schedule of Revenue and Expenses

Appendix 3 Community Mental Health Program – Annual Reconciliation Return

Schedule of revenues and
expenditures
The Regional Municipality of Niagara
Public Health Department
Ambulance Communications Service

March 31, 2020

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Independent Auditor's Report

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

Opinion

We have audited the accompanying schedule of revenues and expenditures of the Regional Municipality of Niagara Public Health Department – Ambulance Communications Service (the “Program”), for the year ended March 31, 2020 and notes to the schedule (collectively referred to as the “schedule”).

In our opinion, the accompanying schedule of the Program for the year ended March 31, 2020 is prepared, in all material respects, in accordance with the financial reporting provisions of the agreement dated May 28, 2010 between the Ontario Ministry of Health and Long-Term Care and the Regional Municipality of Niagara (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 financial reporting provisions of the agreement dated May 28, 2010 between the Ontario Ministry of Health and Long-Term Care and the Regional Municipality of Niagara. 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 of the schedule in accordance with the guidelines, 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 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
June 25, 2020

The Regional Municipality of Niagara Public Health Department
Ambulance Communications Service
Schedule of revenues and expenditures
For the year ended March 31, 2020

	Notes	2020 Budget \$	2020 Actual \$	2019 Actual \$
Revenues				
Provincial grant		6,196,319	6,196,294	5,686,704
Other income		—	8,505	10,248
		6,196,319	6,204,799	5,696,952
Expenditures				
Salaries and benefits				
Salaries and wages		4,029,828	4,209,239	4,054,990
Employee benefits		1,468,160	1,459,471	1,415,858
Transportation and communications		154,012	154,846	178,494
Services and rentals		237,381	244,415	227,744
Supplies and equipment		56,890	34,025	18,956
Administrative costs	2	250,048	287,310	316,844
Total expenditures		6,196,319	6,389,306	6,212,886
Ineligible administration costs	2	—	(15,252)	(15,781)
Total eligible expenditures		6,196,319	6,374,054	6,197,105
Excess of expenditures over revenues		—	(169,255)	(500,153)

The accompanying notes to the Schedule are an integral part of this Schedule.

The Regional Municipality of Niagara Public Health Department
Ambulance Communications Service
Notes to the schedule of revenues and expenditures
 March 31, 2020

1. Significant accounting policies

Basis for presentation

The schedule of revenues and expenditures is prepared in accordance with the agreement dated May 28, 2010 between the Ontario Ministry of Health and Long-Term Care and the Regional Municipality of Niagara.

The agreement requires the Schedule to be prepared in a manner consistent with generally accepted accounting principles ("GAAP"). Management of the Regional Municipality of Niagara Public Health Department has interpreted GAAP to be the recognition and measurement principles of the Canadian public sector accounting standards related specifically to revenues and expenditures, and not the presentation principles or the presentation of all the financial statements and note disclosures required by GAAP for a complete set of financial statements.

Revenues and expenditures

Revenues are reported on the accrual basis of accounting.

Expenditures are recorded if they are eligible for the program and incurred in the year.

Capital assets

Tangible capital assets acquired are reported as an expenditure, amortization is not recorded.

Employee future benefits

Employee future benefits are provided which will require funding in future periods. These benefits include 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 schedule involves the use of estimates and approximations. These have been made using careful judgements.

2. Administration costs

The program records direct operating expenditures to their respective activity. In addition, in 2013, the Region established its first consolidated allocation policy with a guiding principle of more closely aligning indirect costs with the support programs and services as defined by the Province in the Financial Information Return (FIR). The new methodology allocates these indirect costs to end programs/services based on usage drivers.

Under this methodology, all departments providing program/service support functions will allocate their costs using drivers specific to each type of expense.

The Regional Municipality of Niagara Public Health Department
Ambulance Communications Service
Notes to the schedule of revenues and expenditures
 March 31, 2020

2. Administration costs (continued)

Administration costs, which have been allocated, are:

	2020	2019
	\$	\$
Accounting services	6,492	7,757
Capital levy	10,252	7,997
Debt costs	4,999	7,784
Financial management	25,922	4,815
Human resources services	39,024	33,157
IT program support services and project costs	74,879	108,730
Land ambulance shared services	71,223	67,270
Legal services	1,404	1,706
Payroll services	49,525	72,575
Printing costs	192	310
Procurement services	3,317	4,719
Property management	81	24
	287,310	316,844

As per this program's funding agreement the following administration costs are considered ineligible and have been shown as a reduction of expense on the schedule of revenues and expenditures:

	2020	2019
	\$	\$
Capital levy	10,253	7,997
Debt costs	4,999	7,784
	15,252	15,781

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.

Schedule of revenue and expenses
The Regional Municipality of Niagara
Public Health Department
Community Mental Health Program

March 31, 2020

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Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara and the Hamilton Niagara Haldimand Brant Local Health Integration Network

Opinion

We have audited the accompanying schedule of revenue and expenses of the Regional Municipality of Niagara Public Health Department – Community Mental Health Program (the "Program"), for the year ended March 31, 2020 and notes to the schedule (collectively referred to as the "schedule").

In our opinion, the accompanying schedule of the Program for the year ended March 31, 2020 is prepared, in all material respects, in accordance with the financial reporting provisions of the agreement dated April 1, 2019 between the Hamilton Niagara Haldimand Brant Local Health Integration Network and the Regional Municipality of Niagara (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 financial reporting provisions of the agreement dated April 1, 2019 between the Hamilton Niagara Haldimand Brant Local Health Integration Network and the Regional Municipality of Niagara. 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 of the schedule in accordance with the guidelines, 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 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
June 25, 2020

The Regional Municipality of Niagara Public Health Department
Community Mental Health Program
Schedule of revenue and expenses
Year ended March 31, 2020

	Notes	2020 Budget \$	2020 Actual \$	2019 Actual \$
Revenue				
Province of Ontario Grants		6,461,068	6,461,065	6,138,731
Miscellaneous		1,000	4,637	9,536
		6,462,068	6,465,702	6,148,267
Expenses				
Compensation				
Salaries		4,862,984	4,704,113	4,487,033
Employee benefits		1,020,030	913,073	865,970
		5,883,014	5,617,186	5,353,003
Service costs				
Administration costs	3	39,500	501,707	452,073
Audit and other professional fees		2,693	7,143	6,613
Computer maintenance and supplies		4,787	27,152	3,943
Other expenses		47,423	154,200	96,853
Printing, postage, stationery and office supplies		11,600	16,809	14,882
Rent and property taxes		239,674	308,360	267,039
Staff education		16,138	82,531	45,207
Telephone		19,000	17,342	14,918
Travel		198,239	205,083	187,520
		579,054	1,320,327	1,089,048
Total expenses		6,462,068	6,937,513	6,442,051
Ineligible administration costs	3	—	462,207	412,573
Total eligible expenses		6,462,068	6,475,306	6,029,478
(Deficiency) excess revenue over eligible expenditures		—	(9,604)	118,789

The accompanying notes to the Schedule are an integral part of this Schedule.

The Regional Municipality of Niagara Public Health Department
Community Mental Health Program
Notes to the schedule of revenue and expenses
March 31, 2020

1. Significant accounting policies

The schedule of revenue and expenses has been prepared for the Hamilton Niagara Haldimand Brant Local Health Integration Network. The agreement requires the Schedule to be prepared in a manner consistent with 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 or the presentation of all financial statements and note disclosures required by GAAP for a complete set of financial statements.

Significant accounting policies are as follows.

Revenue and expense recognition

Revenue and expenses are reported on the accrual basis of accounting, with the exception of employee future benefits below.

The accrual basis of accounting recognizes revenues as they become available and measureable, expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Capital assets

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

Employee future benefits

Employee future benefits are provided which will require funding in future periods. These benefits include 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 schedule involves the use of estimates and approximations. These have been made using careful judgements.

2. Grant funding repayable

The grant repayable to the Province of Ontario is subject to audit verification by the Hamilton Niagara Haldimand Brant Local Health Integration Network. The grant repayable is non-interest bearing and is normally repaid in the subsequent year. The grant repayable balance at the end of the year is comprised of the unpaid grant repayable balance from prior years less the current year excess of eligible expenses over revenue excluding net book value associated with capital one-time funding.

	2020	2019
	\$	\$
Grant repayable, beginning of year	491,872	394,724
Amounts repaid during the year	—	(21,641)
Excess of revenue over eligible expenditures	—	118,789
Grant repayable, end of year	491,872	491,872

**The Regional Municipality of Niagara Public Health Department
Community Mental Health Program**

Notes to the schedule of revenue and expenses

March 31, 2020

3. Administration costs

The program records direct operating expenses to their respective activity. In addition, since 2013, the Region established a consolidated cost allocation policy with a guiding principle of more closely aligning indirect costs with the support programs and services as defined by the Province in the Financial Information Return (FIR). This methodology allocates these indirect costs to end programs/services based on usage drivers.

Under this methodology, all departments providing program/service support functions will allocate their costs using drivers specific to each type of expense.

Administration costs are comprised of the following charges:

	2020	2019
	\$	\$
Financial services	57,975	66,879
Human resource services	163,874	111,110
IT Services	240,512	222,874
Debt charges	39,346	51,210
Total administration costs	501,707	452,073

As per direction from the funding body, administration costs are limited to \$39,500 (2019 - \$39,500) and therefore administration costs in excess of the limit are considered ineligible and have been shown as a reduction of expense on the schedule of revenue and expenses.

	2020	2019
	\$	\$
Total administration costs	501,707	452,073
Less: administration cost limit	39,500	39,500
Total ineligible administration costs	462,207	412,573

Annual Reconciliation Report
The Regional Municipality of Niagara
Public Health Department
Community Mental Health Program

March 31, 2020

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Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara, Hamilton Niagara Haldimand Brant Local Health Integration Network and the Ontario Ministry of Health and Long-Term Care

Opinion

We have audited the accompanying schedules (ARRFin1 and ARRFin2) and the Proxy Pay Equity Reconciliation Report (excluding statistics and FTEs) of the Annual Reconciliation Report of the Regional Municipality of Niagara Public Health Department Community Mental Health Program (the "Program") for the year ended March 31, 2020 and note to the schedules (collectively referred to as the "schedules").

In our opinion, the accompanying schedules of the Program for the year ended March 31, 2020 have been prepared, in all material respects, in accordance with the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Long-Term Care (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 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 schedules are prepared to assist the Program in complying with the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Long-Term Care. 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 Schedules

Management is responsible for the preparation of the schedules in accordance with the guidelines, and for such internal control as management determines is necessary to enable the preparation of the schedules that are 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 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 the 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.

Chartered Professional Accountants
Licensed Public Accountants
June 25, 2020

IFIS / Recipient #	100238
SRI Organization Code	473
Report Name	2019-20 Account Reconciliation Report
LHIN Name	Hamilton Niagara Haldimand Brant (Hnhb)
Service Provider Name	Community Mental Health Program
Service Provider Legal Name	Community Mental Health Program

Service Provider Address

Address 1	1815 Sir Isaac Brock Way
Address 2	0
City	Thorold
Postal Code	L2V 4T7

HSP Contact Name	Michael Leckey
HSP Contact Position	Program Financial Specialist
HSP Contact Phone Number	905-685-4225 x 7439
HSP Contact E-mail Address	michael.leckey@niagararegion.ca

Draft

TOTAL AGENCY

Form ARRfin 1- Total LHIN & Ministry Managed- Financial
Community Mental Health Program

		TOTAL HSP
TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)	Line #	
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
Net Surplus/Deficit Fund Type 1 (Hospital)	117	-
Total Revenue Fund Type 2 (Above)	118	6,465,702
Total Expenses Fund Type 2 (Above)	119	6,475,306
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	- 9,604
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
Net Surplus/Deficit Fund Type 3 (Other)	123	-
Total Revenue for the Provider	124	6,465,702
Total Expenses for the Provider	125	6,475,306
Net Surplus/Deficit	126	- 9,604

REPORT OF LHIN FUNDING DATA TO BE PRINTED This sheet spreads

Form ARRRfin2 - LHIN Managed Programs
Community Mental Health Program

		LHIN - CMHP1	
Table B	Line #	2019-20 Final	Comments (Max 255 Characters)
Funding Initiative		Select Funding Initiative (where applicable)	
LHIN Cash Flow:			
Funding - Local Health Integration Network (LHIN)	1	6,461,065	
Funding - Provincial MOHLTC	2	-	
Funding - LHIN One-Time	3	-	
Funding - Provincial MOHLTC One-Time	4	-	
Sessional fee funding - LHIN	5	-	
Sessional fee funding - MOHLTC	6	-	
Total LHIN/MOHLTC funding as per cash flow	7	6,461,065	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	-	
Other Funding Sources and Other Revenue	11	4,637	
Other revenue adjustments (detailed comments required)	12	-	
Total revenue adjustments	13	4,637	
Total FUND TYPE 2 funding for settlement purposes	14	6,465,702	
Deferred LHIN/MMP funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-	
Amortization of donation revenue and LHIN funding in the current fiscal year	16	-	
Other Adjustments including LHIN/MOHLTC recovery (detailed comments required)	18	-	
Total Revenue FUND TYPE 2	19	6,465,702	
EXPENSES- Fund Type 2			
Compensation			
Salaries and Wages (Worked + Benefit + Purchased)	20	4,141,823	
Benefit Contributions	21	896,344	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	94,669	
Medical Staff Remuneration	24	525,858	
Sessional Fees	25	-	
Service Costs			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	389,686	
Community One Time Expense	28	-	
Equipment Expenses	29	117,641	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	14,487	
Buildings and Grounds Expenses	32	294,799	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	6,475,306	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	-	
Total Capitalized Purchases and Services in current year	36	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-	
(CHC & Home Care purposes only) Less: Other adjustments	38	-	
Total Expenses for Settlement Purposes	39	6,475,306	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of line 39-40)	42	-	
Total operating expenses for settlement purposes	43	6,475,306	
Operating Recovery	44	-	
Sessional Fee Recovery	45	-	
One Time Recovery	46	-	
Total Settlement Recovery	47	-	
TABLE C: One-Time Expenses	Line #	2019-20 Final	Comments (Max 255 Characters)
Capitalized purchases from One Time funding Section C-1			
	48	-	
	49	-	
	50	-	
	51	-	
	52	-	
	53	-	
	54	-	
	55	-	
	56	-	
	57	-	
	58	-	
	59	-	

Form ARRfin2 - LHIN Managed Programs Community Mental Health Program		LHIN - CMHP1	
	60	-	
	61	-	
	62	-	
Total One-time capitalized purchases from One-time funding	63	-	
Operating expenses from One Time Funding Section C-2			
	64	-	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
77	-		
78	-		
Total One-time operating expenses from One-time funding	79	-	
TABLE D: Operating Expenses	Line #	2019-20 Final	Comments (Max 255 Characters)
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
93	-		
94	-		
Total Capitalized expenses from Operating Funding	95	-	
Non- capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
109	-		
110	-		
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	111	-	
Total One Time Expenses	112	-	
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)			
# of Sessions Delivered (From Sessional Fees)	113	0	
Calculated Cost Per Session	114	0.00	
END OF WORKSHEET			

Certification by Provider Fiscal 2019-20

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFIn1, ARRFIn2 and ARRFIn3 are complete and accurate

Community Mental Health Program**Dr. Mustafa Hirji****Name of Signing Officer****Date****Signing Officer*******Medical Officer of Health (Acting)****Title****Ron Tripp****Name of Signing Officer****Date****Signing Officer*******Chief Administrative Officer (Acting)****Title*******I have the authority to bind the Health Service Provider**

The Regional Municipality of Niagara Public Health Department
Community Mental Health Program
Note to the Annual Reconciliation Report
March 31, 2020

1. Significant accounting policies

Basis of accounting

These Schedules have been prepared for the Ontario Ministry of Health and Long-Term Care and the Hamilton Niagara Haldimand Brant Local Health Integration Network. They are prepared 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. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial information necessarily involves the use of estimates and approximations. These have been made using careful judgments.

Revenues and expenses

Revenues and expenses are reported on the accrual basis of accounting, with the exception of employee future benefits below.

The accrual basis of accounting recognizes revenues as they become available and measureable, expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

Capital assets

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

Employee future benefits

Employee future benefits are provided which will require funding in future periods. These benefits include 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.