
Annual Reconciliation Report
The Regional Municipality of Niagara
Community Services Department
Community Support Service Program

December 31, 2020

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Independent Auditor's Report

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

Opinion

We have audited the accompanying schedules (ARRFin1 and ARRFin2) of the Annual Reconciliation Report of the Regional Municipality of Niagara (the "Region") Community Services Department - Community Support Service Program (the "Program") for the year ended December 31, 2020 and notes to the schedules (collectively referred to as the "schedules").

In our opinion, the accompanying schedules of the Program for the year ended December 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 (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 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. 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 24, 2021

IFIS / Recipient #	13115
SRI Organization Code	4165
LHIN Name	Hamilton Niagara Haldimand Brant (Hnhb)
Service Provider Name	Regional Municipality of Niagara
Service Provider Legal Name	Regional Municipality of Niagara
Service Provider Address	
Address 1	1815 Sir Isaac Brock Way
Address 2	P.O. Box 1042
City	Thorold
Postal Code	L2V4T7
HSP Contact Name	Jordan Gamble
HSP Contact Position	Program Financial Specialist
HSP Contact Phone Number	905-685-4225, ext. 3815
HSP Contact E-mail Address	jordan.gamble@niagararegion.ca

TOTAL AGENCY

Form ARRfin 1- Total LHIN & Ministry Managed- Financial
Regional Municipality of Niagara

		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	6,377,378
Total Expenses Fund Type 2 (Above)	119	5,944,000
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	433,378
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	6,377,378
Total Expenses for the Provider	125	5,944,000
Net Surplus/Deficit	126	433,378

FUNDING DATA INPUT TO BE DONE BY FUNDING RECIPIENTThis sheet spreads from Columns B to AG and ends at row 148.

Select TPBE (Transfer Payment Business Unit)		TOTAL	LHIN - CSS	LHIN - CSS Comments	LHIN - CSS				
Funding Initiative (Please select from drop down)			Select Funding Initiative (where applicable)		Pandemic Pay (Home & Community)		Select Funding Initiative (where applicable)		Pandemic Pay (Home & Community)
Table B	Line #								
LHIN Cash Flow:									
Funding - Local Health Integration Network (LHIN)	1	5,951,073	5,151,034	Base Funding		800,039	Base Funding		
Funding - Provincial MOHLTC	2	-							
Funding - LHIN One-Time	3	547,236	426,210	\$218,469 - High Intensity Community Paramedicine, \$201,021 COVID-19 Response Support, \$6,720 Patient Monitoring Technology	82,452	Pandemic Pay	12,474	PSW Wage Enhancement (earned in 2020, received in Jan/Mar 2021)	26,100
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	6,498,309	5,577,244		82,452		812,513		26,100
Service Recipient Revenue	8	141,797	141,797						
Recoveries from External/Internal Sources	9	-							
Donations	10	-							
Other Funding Sources and Other Revenue	11	23,585	23,000	United Way Emergency Community Support Fund			585		
Other revenue adjustments (detailed comments required)	12	-	28,120	One-time transfer of funds between TPBE's as requested to Ontario Health (West)			28,120	One-time transfer of funds between TPBE's as requested to Ontario Health (West)	
Total revenue adjustments	13	165,382	136,677		-		28,705		-
Total FUND TYPE 2 funding for settlement purposes	14	6,663,691	5,713,921		82,452		841,218		26,100
Deferred LHIN 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)	17	-	286,313	Deferral or surplus funding at December 31 for EMS Community Paramedicine Programs (reported fiscally) - \$216,351 High Intensity Community Paramedicine, \$56,325 COVID-19 Response Support, \$13,637 base funding					
Total Revenue FUND TYPE 2	18	6,377,378	5,427,608		82,452		841,218		26,100
EXPENSES- Fund Type 2									
Compensation									
Salaries and Wages (Worked + Benefit + Purchased)	19	4,178,121	3,424,950		75,996		653,133		24,042
Benefit Contributions	20	927,260	781,621		6,476		137,105		2,058
Employee Future Benefit Compensation	21	-							
Nurse Practitioner Remuneration	22	145,568	145,568						
Medical Staff Remuneration	23	-							
Sessional Fees	24	-							
Service Costs									
Med/Surgical Supplies and Drugs	25	47,320	13,116				34,204		
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	26	140,479	125,448				15,031		

Select TPBE (Transfer Payment Business Unit)		TOTAL	LHIN - CSS	LHIN - CSS Comments	LHIN - CSS	LHIN - CSS Comments	LHIN - SH	LHIN - SH Comments	LHIN - SH	LHIN - SH Comments
Community One Time Expense	27	-	-		-		-		-	
Equipment Expenses	28	29,993	28,682				1,311			
Amortization on Major Equip and Software License and Fees	29	-								
Contracted Out Expense	30	294,571	294,083				488			
Buildings and Grounds Expenses	31	180,688	180,562				126			
Building Amortization	32	-								
TOTAL EXPENSES Fund Type 2	33	5,944,000	4,994,030		82,472		841,398		26,100	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	34	-	-		-		-		-	
Total Capitalized Purchases and Services in current year	35	-	-		-		-		-	
(CHC & Home Care purposes only) Inadmissible salary expenses	36	-								
(CHC & Home Care purposes only) Less: Other adjustments	37	-								
Total Expenses for Settlement Purposes	38	5,944,000	4,994,030		82,472		841,398		26,100	
Less sessional fee expenses (Enter as Negative Amount)	39	-								
Less one time expenses as per listing below (Negative sum)	40	- 300,242	- 179,196		- 82,472		- 12,474		- 26,100	
Total operating expenses for settlement purposes	41	5,643,758	4,814,834		-		828,924		-	
Operating Recovery	42	472,877	472,877		-		-		-	
Sessional Fee Recovery	43	-	-		-		-		-	
One Time Recovery	44	247,014	247,014		-		-		-	
Total Settlement Recovery	45	719,891	719,891		-		-		-	

Select TPBE (Transfer Payment Business Unit)		TOTAL	LHIN - CSS	LHIN - CSS Comments	LHIN - CSS	LHIN - CSS Comments	LHIN - SH	LHIN - SH Comments	LHIN - SH	LHIN - SH Comments
TABLE C: One-Time Expenses	Line #									
Capitalized purchases from One Time funding Section C-1										
	46	-								
	47	-								
	48	-								
	49	-								
	50	-								
	51	-								
	52	-								
	53	-								
	54	-								
	55	-								
	56	-								
	57	-								
	58	-								
	59	-								
	60	-								
Total One-time capitalized purchases from One-time funding	61	-	-		-		-		-	
Operating expenses from One Time Funding Section C-2										
	62	259,819	148,291	Salaries	75,996	Salaries	11,490	Salaries	24,042	Salaries
	63	10,496	978	Benefits	6,476	Benefits	984	Benefits	2,058	Benefits
	64	8,423	8,423	Medical Supplies						
	65	6,720	6,720	Supplies & Sundry Expenses						
	66	14,784	14,784	Equipment Expenses						
	67	-								
	68	-								
	69	-								
	70	-								
	71	-								
	72	-								
	73	-								
	74	-								
	75	-								
	76	-								
Total One-time operating expenses from One-time funding	77	300,242	179,196		82,472		12,474		26,100	

Select TPBE (Transfer Payment Business Unit)		TOTAL	LHIN - CSS	LHIN - CSS Comments	LHIN - CSS	LHIN - CSS Comments	LHIN - SH	LHIN - SH Comments	LHIN - SH	LHIN - SH Comments
TABLE D: Operating Expenses										
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)										
	78	-								
	79	-								
	80	-								
	81	-								
	82	-								
	83	-								
	84	-								
	85	-								
	86	-								
	87	-								
	88	-								
	89	-								
	90	-								
	91	-								
	92	-								
Total Capitalized expenses from Operating Funding	93	-	-		-		-		-	
Non- capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)										
	94	-								
	95	-								
	96	-								
	97	-								
	98	-								
	99	-								
	100	-								
	101	-								
	102	-								
	103	-								
	104	-								
	105	-								
	106	-								
	107	-								
	108	-								
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	109	-	-		-		-		-	
Total One Time Expenses	110	300,242	179,196		82,472		12,474		26,100	
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)										
# of Sessions Delivered (From Sessional Fees)	111	-								
Calculated Cost Per Session	112	0.00	0.00		0.00		0.00		0.00	
TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)		Line #	TOTAL							
Total Revenue Fund Type 1	113	-								
Total Expenses Fund Type 1	114	-								
Net Surplus/Deficit Fund Type 1 (Hospital)	115	-								
Total Revenue Fund Type 2 (Above)	116	6,377,378	5,427,608		82,452		841,218		26,100	
Total Expenses Fund Type 2 (Above)	117	5,944,000	4,994,030		82,472		841,398		26,100	
Net Surplus/Deficit Fund Type 2 (Community Programs)	118	433,378	433,578		- 20		- 180		-	
Total Revenue Fund Type 3	119	-								
Total Expenses Fund Type 3	120	-								
Net Surplus/Deficit Fund Type 3 (Other)	121	-								

Select TPBE (Transfer Payment Business Unit)		TOTAL	LHIN - CSS	LHIN - CSS Comments	LHIN - CSS	LHIN - CSS Comments	LHIN - SH	LHIN - SH Comments	LHIN - SH	LHIN - SH Comments
Total Revenue for the Provider	122	6,377,378	5,427,608		82,452		841,218		26,100	
Total Expenses for the Provider	123	5,944,000	4,994,030		82,472		841,398		26,100	
Net Surplus/Deficit	124	433,378	433,578		- 20		- 180		-	

PROXY PAY EQUITY ANNUAL REPORT

This form is to be completed by transfer payment organizations who receive proxy pay equity funding from the Ministry of Health and Long-Term Care, pursuant to the April 23, 2003 Memorandum of Settlement. It must be completed on an annual basis until an organization no longer has a pay equity obligation.

SECTION 1: BASIC PROGRAM INFORMATION

Name of Agency: **Regional Municipality of Niagara**

Vendor #: Reporting Period: from to

Contact Person:		Phone:	
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SECTION 2: EXPENDITURE REPORT

Sources of Proxy Pay Equity Funds

Ministry of Health and Long-Term Care	\$	A
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Other (Specify)	
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TOTAL	0.00
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Expenditures

Actual Proxy Pay Equity Expenses	B
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Surplus(Deficit)	0.00	A-B
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Current Outstanding Liabilities

Total Number of Individuals Receiving Proxy Pay Equity	
2019	1
2020	1
2021	1
2022	1
2023	1
2024	1
2025	1
2026	1
2027	1
2028	1
2029	1
2030	1
2031	1
2032	1
2033	1
2034	1
2035	1
2036	1
2037	1
2038	1
2039	1
2040	1
2041	1
2042	1
2043	1
2044	1
2045	1
2046	1
2047	1
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2100	1
2101	1
2102	1
2103	1
2104	1
2105	1
2106	1
2107	1
2108	1
2109	1
2110	1
2111	1
2112	1
2113	1
2114	1
2115	1
2116	1
2117	1
2118	1
2119	1
2120	1
2121	1
2122	1
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2124	1
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2153	1
2154	1
2155	1
2156	1
2157	1
2158	1
2159	1
2160	1
2161	1
2162	1
2163	1
2164	1
2165	1
2166	1
2167	1
2168	1
2169	1
2170	1
2171	1
2172	1
2173	1
2174	1
2175	1
2176	1
2177	1
2178	1
2179	1
2180	1
2181	1
2182	1
2183	1
2184	1
2185	1
2186	1
2187	1

SECTION 3: CERTIFICATION

I, _____ hereby certify that to the best of my knowledge the financial data is correct and it is reflected in the year-end settlement.

(Signature of Health Service Provider Authority)

Title: _____

Certification by Provider Fiscal 2020-21

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

Regional Municipality of Niagara

N/A

Name of Signing Officer

Date

Signing Officer***

N/A

Title

N/A

Name of Signing Officer

Date

Signing Officer***

N/A

Title

***I have the authority to bind the Health Service Provider

1. Significant accounting policies

Basis of accounting

These schedules have been prepared for the Ontario Ministry of Health and the Hamilton Niagara Haldimand Brant Local Health Integration Network. They are prepared 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, which approximates Canadian public sector accounting standards, except that they do not provide for employee future benefits and tangible capital assets are expensed as incurred. 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.

Revenue and expenses

Revenue is recognized as amounts become available and are measurable.

Expenses are recognized as they are incurred and measurable.

Capital assets

The historical cost and accumulated depreciation of capital assets are not recorded. Capital assets acquired are reported as expenditures and amortization is not reported on ARRFIn1 and ARRFIn2.

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.