

Annual Reconciliation Report

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

December 31, 2020

The Regional Municipality of Niagara
Public Health Department
December 31, 2020

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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

Opinion

We have audited the accompanying 2020 Annual Reconciliation Report (the "Schedule") of the Regional Municipality of Niagara (the "Region") – Public Health Department – General Programs (the "Program") for year ended December 31, 2020.

In our opinion, the accompanying Schedule of the Program as at December 31, 2020 is prepared, in all material respects, in accordance with the financial reporting provisions in the Public Health Funding and Accountability Agreement between Her Majesty the Queen in right of Ontario as represented by the Ministry of Health (formerly the Ministry of Health and Long-Term Care) (the "Ministry") and the Board of Health for the Niagara Region Public Health Department most recently amended effective January 1, 2020 and the "Instructions for Completion of the 2020 Year-End Settlement" dated April 15, 2021 (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 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 the fact that the Schedule has been prepared in accordance with the Guidelines. The Schedule is prepared to assist the Region in complying with the financial reporting provisions of 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 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 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 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
_____, 2021

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2020 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)
NAME OF PUBLIC HEALTH UNIT: **Niagara Region**

Section 1: Base Funding (January 1, 2020 to December 31, 2020)
- Programs Funded at 70%
- Programs Funded at 100%

Section 2: 2019 One-Time Funding Approved to March 31, 2020
- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

Section 3: 2020 One-Time Funding Approved to December 31, 2020
- One-Time Projects/Initiatives Funded at 100%

**Section 4: 2020 One-Time Funding Approved to March 31, 2021
(To be settled in 2021)**
- One-Time Projects/Initiatives Funded at 100%

**Section 5: 2020 One-Time Funding Approved to December 31, 2021
(To be settled in 2021)**
- One-Time Projects/Initiatives Funded at 100%

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Section 1 Base Funding (January 1, 2020 to December 31, 2020)	Programs Funded at 70%	Public Health Program (Mandatory)	23,576,200	23,576,200	33,855,873	(16,743)	23,687,391	23,576,200	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total Programs Funded at 70%	23,576,200	23,576,200	33,855,873	(16,743)	23,687,391	23,576,200	-
	Programs Funded at 100%	Ontario Seniors Dental Care Program	2,137,000	2,070,108	1,986,358	-	1,986,358	1,986,358	83,750
		MOH/AMOH Compensation Initiative (100%)	351,000	199,401	296,414		296,414	296,414	(97,013)
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total Programs Funded at 100%	2,488,000	2,269,509	2,282,772	-	2,282,772	2,282,772	(13,262)
		Total Section 1 Base Funding (January 1, 2020 to December 31, 2020)			26,064,200	25,845,709	36,138,645	(16,743)	25,970,163
Section 2 2019 One-Time Funding Approved to March 31, 2020	One-Time Projects / Initiatives Funded at 100%						-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	-	-	-	-	-	-	-
	One-Time Capital Projects Funded at 100%						-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Capital Projects Funded at 100%	-	-	-	-	-	-	-
		Total Section 2: 2019 One-Time Funding Approved to March 31, 2020			-	-	-	-	-

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2020 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)
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		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Section 3 2020 One-Time Funding Approved to December 31, 2020	One-Time Projects / Initiatives Funded at 100%	Temporary Pandemic Pay Initiative	267,700	267,700	31,002		31,002	31,002	236,698
		Mitigation	455,500	455,500	455,500		455,500	455,500	-
		Covid-19: Extraordinary Costs (100%)	3,631,000	-	1,682,094		1,682,094	1,682,094	(1,682,094)
							-	-	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	4,354,200	723,200	2,168,596	-	2,168,596	2,168,596	(1,445,396)
Total Section 3 - 2020 One-Time Funding Approved to December 31, 2020			4,354,200	723,200	2,168,596	-	2,168,596	2,168,596	(1,445,396)
Section 4 2020 One-Time Funding Approved to March 31, 2021 (To be settled in 2021)	One-Time Projects / Initiatives Funded at 100%	Covid-19: School-Focused Nurses Initiative (100%)	1,340,000	1,097,667	678,059		678,059	678,059	419,608
		Covid-19: Public Health Case and Contact Management	31,700	21,684	-		-	-	21,684
		MOH/AMOH Compensation Initiative (100%)	57,300	23,359	-		-	-	23,359
		Mandatory Programs: Public Health Inspector Practicum	10,000	7,506	-		-	-	7,506
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	1,439,000	1,150,216	678,059	-	678,059	678,059	472,157
	One-Time Capital Projects Funded at 100%	OSDCP: Fort Erie Upgrades (100%)	75,300	66,753	35,968		35,968	35,968	30,785
		OSDCP: Centre de Sante Communiautaire Upgrades	122,000	122,000	-		-	-	122,000
		OSDCP: Niagara Falls Community Health Centre	134,500	134,500	-		-	-	134,500
Sub-Total One-Time Capital Projects Funded at 100%		331,800	323,253	35,968	-	35,968	35,968	287,285	
Total Section 4 - 2020 One-Time Funding Approved to March 31, 2021 (To be settled in 2021)			1,770,800	1,473,469	714,027	-	714,027	714,027	759,442
Section 5 2020 One-Time Funding Approved to December 31, 2021 (To be settled in 2021)	One-Time Projects / Initiatives Funded at 100%						-	-	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	-	-	-	-	-	-	-
Total Section 5 - 2020 One-Time Funding Approved to December 31, 2021 (To be settled in 2021)			-	-	-	-	-	-	-

Grand Total 2020 Settlement (Section 1) + (Section 2) + (Section 3)	30,418,400	26,568,909	38,307,241	-	16,743	28,138,759	28,027,568	-	1,458,658
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Having the authority to bind the Board of Health for the Public Health Unit:

We certify that the Financials shown in the Annual Reconciliation Report and the supporting schedule are complete and accurate and are in accordance with Transfer Payment Agreements and Reports filed with the appropriate Municipal Council.

Date

Signature
Medical Officer of Health / Chief Executive Officer

PHD 9-2021 Appendix 2
September 14, 2021

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2020 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

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Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
<div><div>Date</div><div>Signature Chair of the Board of Health / Authorized Officer</div></div>							

Draft

September 14, 2021

MINISTRY OF HEALTH

OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH

2020 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: Niagara Region

SCHEDULE 1: Schedule of Offset Revenues

Mandatory Programs (70%)	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2		1,894	
Meningococcal C Program clinic reimbursement	L 3		5,944	
Human Papilloma Virus Program reimbursement	L 4		8,905	
Healthy Smiles Ontario (70%) - part of Mandatory Programs	L 5			
Revenues Generated from Other Government Dental Program:	L 6			
Ontario Works (OW)	L 7			
Ontario Disability Support Program (ODSP)	L 8			
Other government dental programs (please specify):	L 9			
Other (Specify):	L 10			
	L 11			
	L 12			
	L 13			
2020 Total Offset Revenues	L 14	To Summary Page Cell G18 - Offset (Revenue)	16,743	

Ontario Seniors Dental Care Program (100%)	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 15			
Client Co-Payments	L 16			
Revenues Generated from Other Government Dental Program:	L 17			
Ontario Works (OW)	L 18			
Ontario Disability Support Program (ODSP)	L 19			
Other government dental programs (please specify):	L 20			
	L 21			
	L 22			
	L 23			
2020 Total Offset Revenues	L 24	To Summary Page Cell G23 - Offset (Revenue)	-	

The Regional Municipality of Niagara Public Health Department

General Programs

Note to the Schedule

December 31, 2020

1. Significant accounting policies

The report has been prepared for the Ontario Ministry of Health in accordance with the Public Health Accountability Agreement effective January 1, 2020 between the Ontario Ministry of Health and the Regional Municipality of Niagara and the Instructions for completing the 2020 Annual Report and Attestation (the "Guidelines"). The Guidelines require 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.