

ACCOUNTANT'S REPORT

IN CONNECTION WITH FUNDING AND EXPENDITURES UNDER THE
COMMUNITY-BASED EARLYON CHILD AND FAMILY CENTRE CAPITAL PROGRAM
AS AT MARCH 31, 2020

To the Ministry of Education:

As requested by the Regional Municipality of Niagara (CMSM), we have performed the following procedures related to the funding under the Community-Based EarlyON Child and Family Centre Capital Program ("CBEP") as at March 31, 2020.

CBEP Funding and Expenditures

We have obtained the expenditures of the CBEP from the CMSM reported by the CMSM as at March 31, 2020:

a) We selected the three largest transaction and traced this transaction to supporting documentation (i.e., invoices).

The CBEP funds were allocated to the early years service provider (the Fort Erie Native Friendship Centre) and only one CBEP expenditure was incurred by the Centre. We reviewed the related invoice for this transaction, invoice #28813, dated December 2, 2019, for an amount of \$258,149.18 from Rankin Construction Inc with an invoice description of Progress Draw #4 for program management consultation and construction work on the Native Cultural Centre.

b) For each transaction selected in procedure (1) a), we agreed the CBEP Funds were spent in accordance with the eligible CBEP capital expenses in Schedule "C" ("CBEP") of the 2018 Child Care and EarlyON Transfer Payment Agreement ("TPA") (i.e., no ineligible CBEP capital expenses).

The CMSM only reported one transaction. The funds were spent in accordance with the eligible CBEP capital expenses in Schedule "C" ("CBEP") of the 2018 Child Care and EarlyON Transfer Payment Agreement ("TPA").

c) We agreed that there was no remaining CBEP Funds as at March 31, 2020.

There are no remaining CBEP funds as at March 31, 2020.

As a result of applying the above procedures, we found no exceptions. However, these procedures do not constitute an audit with the objective of expressing a separate opinion regarding the subject financial information and accordingly, we do not express an opinion on such information.

This report is intended solely for our use in connection with the CBEP, and is not to be referred to or distributed to parties other than the Ministry of Education or the Regional Municipality of Niagara.

Chartered Professional Accountants
Licensed Public Accountants
November 18, 2021