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**Subject:** Approval of the 2021-2022 Public Health and Emergency Services Program Audits

**Report to:** Public Health and Social Services Committee

**Report date:** Tuesday, June 14, 2022

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## Recommendations

1. That the draft audited schedule of revenue and expenses and the annual reconciliation return for the Public Health General Programs for the year ended December 31, 2021 (Appendix 1 and 2 to Report PHD 12-2022), **BE APPROVED**;
2. That the draft audited schedules of revenue and expenses for the following programs for the fiscal year ended March 31, 2022, **BE APPROVED**:
  - Ambulance Communication Services (Appendix 3 to Report PHD 12-2022)
  - Community Mental Health Program (Appendix 4 to Report PHD 12-2022)
  - Infant and Child Development Services (ICDS) (Appendix 5 to Report PHD 12-2022)
  - Healthy Babies, Healthy Children (HBHC) (Appendix 6 to Report PHD 12-2022);
3. That the annual reconciliation return for the Community Mental Health Program for the fiscal year ended March 31, 2022 (Appendix 7 to Report PHD 12-2022), **BE APPROVED**;
4. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
5. That Report PHD 12-2022 **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, annual reconciliation return and questionnaire in accordance with the provincial requirements.
- The Ministry submission deadline for the General Program, Ambulance Communication Services and Community Mental Health is June 30, 2022.
- The Ministry submission deadline for the ICDS and HBHC programs is July 31, 2022.
- 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 the Audit Committee for information.

## **Financial Considerations**

The schedules of revenue and expenses (financial schedules) and annual reconciliation returns 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 schedule and annual reconciliation return are attached as Appendices 1 through 7 of Report PHD 12-2022.

The financial schedules are prepared specifically for the purposes of meeting the requirements as outlined in the service agreements with the respective 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 and Emergency Services Programs are a Ministry requirement and specific reporting provisions and agreements are noted in the audit reports for each of the respective programs. The financial schedules are all prepared to assist the Region in complying with the guidelines. As a result, the schedule may not be suitable for another purpose.

## **Analysis**

The program audits 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 rest with the Committee to which the department responsible for the funding reports. Upon approval by the Committee, these schedules are forwarded to the Audit Committee for information. Then the department's Commissioner and Treasurer will be

authorized to sign the auditor's representation letter to obtain the auditor's signed report.

Below is a summary of the results of the audited financial schedules. These financial schedules are subject to minor wording changes once schedules are finalized:

- Public Health General Programs - The grant receivable from the Province of Ontario is subject to audit verification by the Ontario Ministry of Health. Grants receivable are non-interest bearing and are normally received in the subsequent year. In the current year, there is a grant receivable of \$1,023,373. The majority of this receivable is related to 100% funding for COVID-19 which was received in April 2022.
- Ambulance Communication Services – This program is in a surplus position of \$66,822 for the reporting period ending March 31, 2022, mainly due to \$120,236 in one-time funding for uninterrupted power supply (UPS) upgrades that were not completed before the March 31 year-end due to Ministry approval coming too late in the year. The Ministry of Health has indicated that those funds are to be returned, however, it is expected that the funds for UPS upgrades will be approved again for the 2022-23 fiscal year with more adequate lead-time provided.
- Community Mental Health Program – This program has no funds returnable for the reporting period ending March 31, 2022, as the Region has expended \$150,377 in excess of the provincial grant for the period.
- Infant and Child Development Services – This program is in a grant returnable position of \$49,781 for the reporting period ending March 31, 2022. The COVID-19 pandemic caused significant interruptions to service, which led to the year-end surplus.
- Healthy Babies, Healthy Children – This program is in a grant returnable position of \$20,638 for the reporting period ending March 31, 2022. The COVID-19 pandemic caused significant interruptions to service, which led to the year-end surplus.

### **Alternatives Reviewed**

The audited financial schedules and annual reconciliation report 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.

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### **Prepared by:**

Donovan D'Amboise, CPA, CA  
Manager Program Financial Support  
Corporate Services

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### **Recommended by:**

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

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**Submitted by:**

Ron Tripp, P.Eng.

Acting Chief Administrative Officer

This report was prepared in consultation with Michael Leckey, Program Financial Specialist, and Amanda Fyfe, Program Financial Specialist.

**Appendices**

Appendix 1 Public Health General Program – Schedule of Revenue and Expenses

Appendix 2 Public Health General Program – Annual Reconciliation Report

Appendix 3 Ambulance Communication Services – Schedule of Revenue and Expenses

Appendix 4 Community Mental Health Program – Schedule of Revenue and Expenses

Appendix 5 Community Mental Health Program – Annual Reconciliation Return

Appendix 6 Infant and Child Development Services – Schedule of Revenue and Expenses

Appendix 7 Healthy Babies, Healthy Children – Schedule of Revenue and Expenses

Schedule of revenue, expenses and grant returnable

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

General Programs

December 31, 2021

# **The Regional Municipality of Niagara Public Health Department**

General Programs  
December 31, 2021

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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 schedule of revenue, expenses and grant returnable of the Regional Municipality of Niagara Public Health Department – General Programs (the “Program” or “Region”) for the year ended December 31, 2021 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, 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, 2021 (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 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 23, 2022

# The Regional Municipality of Niagara

## Public Health Department

General Programs

Schedule of Revenue, Expenditures and Grant Returnable

Year ended December 31, 2021

	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 Returnable (receivable)
<b>Province of Ontario</b>								
Mandatory Programs MOHLTC (70% Cost-shared)	23,576,200	23,576,200	35,441,084	35,231,865	(11,655,665)	1,408,207	10,247,458	-
Physician Services Agreement [Medical Officer of Health] (70%)	351,000	194,970	351,000	220,094	(25,124)			(25,124)
Ontario Seniors Dental Care Program [OSDCP] (100%)	2,137,000	2,137,000	2,137,000	2,010,178	126,822			126,822
	<b>26,064,200</b>	<b>25,908,170</b>	<b>37,929,084</b>	<b>37,462,137</b>	<b>(11,553,967)</b>	<b>1,408,207</b>	<b>10,247,458</b>	<b>101,698</b>
<b>One-time</b>								-
Mitigation (100%)	455,500	455,500	455,500	455,500	-			-
Mandatory Programs: Public Health Inspector Practicum Program (100%)	20,000	25,000	25,000	25,000	-			-
Covid-19: General Program (100%)	6,641,163	6,929,400	7,224,178	6,929,400	-			-
Covid-19: Vaccine Program (100%)	13,496,014	8,773,700	13,496,014	9,960,179	(1,186,479)			(1,186,479)
Covid-19: School-Focused Nurses Initiative (100%)	2,000,000	1,917,081	2,000,000	1,917,081	-			-
Mandatory Programs: Needle Exchange Program Initiative (100%)	150,000	112,500	150,000	112,500	-			-

	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 Returnable (receivable)
Capital: Flooring Removal and Replacement (100%)	65,000	65,000	65,000	-	65,000			65,000
			-		-			
	22,827,677	18,278,181	23,415,692	19,399,660	(1,121,479)	-	-	(1,121,479)
Universal Influenza (UIPP)		315		626	(311)		(399)	(710)
Meningococcal C	45,000			270	(270)		(36)	(306)
Human Papillomavirus	50,000			2,270	(2,270)		(306)	(2,576)
Covid-19: General Program Other Revenue		251,860		251,860	-			-
			-	-	-	-	-	-
income	48,986,877	44,438,525	61,344,776	57,116,822	(12,678,297)	1,408,207	10,247,458	(1,023,373)
Region grant and other income								
The Regional Municipality of Niagara grant	12,153,183	11,483,013	-	-	11,483,013			
Other income	204,716	171,910			171,910			
Total Region and other income	12,357,899	11,654,923	-	-	11,654,923			
Total	\$ 61,344,776	\$ 56,093,449	\$ 61,344,776	\$ 57,116,822	\$ (1,023,374)			

# The Regional Municipality of Niagara

## Public Health Department

General Programs  
 Schedule of Revenue, Expenditures and Grant Returnable  
 Year ended December 31, 2020

	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 Returnable (receivable)
<b>Province of Ontario</b>								
Mandatory Programs MOHLTC (70% Cost-shared)	23,576,200	23,576,200	36,044,651	35,627,359	(12,051,159)	1,771,486	10,279,673	-
Physician Services Agreement [Medical Officer of Health] (70%)	351,000	199,401	351,000	296,414	(97,013)			(97,013)
Safe Water Program (70%)					-			-
Smoke Free Ontario Strategy Program (70%)					-			-
Youth Tobacco Use Prevention (70%)					-			-
Smoke Free Ontario Strategy (70%)					-			-
Ontario Seniors Dental Care Program [OSDCP] (100%)	2,137,000	2,070,108	2,137,000	1,986,358	83,750			83,750
	26,064,200	25,845,709	38,532,651	37,910,131	(12,064,422)	1,771,486	10,279,673	(13,263)
<b>One-time</b>								
Mitigation (100%)	455,500	455,500	455,500	455,500	-			-
Mandatory Programs: Public Health Inspector Practicum Program (100%)	10,000		10,000	-	-			-

	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 Returnable (receivable)
Covid-19: Extraordinary Costs (100%)	3,631,000		3,631,000	1,682,094	(1,682,094)			(1,682,094)
Management Solution (100%)	31,700		31,700		-			-
Covid-19: School-Focused Nurses Initiative (100%)	1,340,000	837,500	1,340,000	678,059	159,441			159,441
MOH/AMOH Compensation Initiative (100%)	57,300	-	57,300	23,359	(23,359)			(23,359)
Ontario Seniors Dental Care Program [OSDCP] Dental Clinic Upgrades - Centre de sante	122,000		122,000		-			-
Ontario Seniors Dental Care Program [OSDCP] Dental Clinic Upgrades - Fort Erie (100%)	75,300		75,300	35,969	(35,969)			(35,969)
Ontario Seniors Dental Care Program [OSDCP] Dental Clinic Upgrades - Niagara Falls Community Health Centre (100%)	134,500		134,500		-			-
Temporary Pandemic Pay Initiative (100%)	267,700	267,700	267,700	31,002	236,698			236,698
	6,125,000	1,560,700	6,125,000	2,905,983	(1,345,283)	-	-	(1,345,283)
Universal Influenza (UIPP)				1,894	(1,894)		435	(1,459)
Meningococcal C	40,000	4,285		5,944	(1,659)		400	(1,260)
Human Papillomavirus	55,000	1,700		8,905	(7,205)		706	(6,499)
					-			-
					-			-
					-			-
Total before Region grant and other income	32,284,200	27,412,394	44,657,651	40,832,856	(13,420,463)	1,771,486	10,281,214	(1,367,764)

	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 Returnable (receivable)
Region grant and other income								
The Regional Municipality of Niagara grant	12,256,951	11,806,589		-	11,806,589			
Other income	125,500	246,110	9,000	-	246,110			
Total Region and other income	12,382,451	12,052,698	9,000	-	12,052,698			
Total	\$ 44,666,651	\$ 39,465,092	\$ 44,666,651	\$ 40,832,856	\$ (1,367,765)			

# The Regional Municipality of Niagara Public Health Department

General Programs

Notes to the schedule

December 31, 2021

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## 1. Significant accounting policies

The schedule 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 Long Term Care and the Regional Municipality of Niagara (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 Community Mental Health Program is not included in the schedule of revenue, expenses and grant receivable/repayable for the year ended December 31, 2021.

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 (Repayable)

# The Regional Municipality of Niagara Public Health Department

General Programs

Notes to the schedule

December 31, 2021

The grant receivable from the Province of Ontario is subject to audit verification by the Ontario Ministry of Health. The grants receivable are non-interest bearing and are normally received in the subsequent year. In the current year, there is a grant receivable of \$1.02M.

	2021	2020
	\$	\$
Grant receivable, beginning of year	1,367,764	344,798
Amounts recovered during the year	(1,847,653)	(349,360)
Amounts repaid during the year	479,889	-
Adjustment to prior year balances*	-	4,562
Grant receivable (repayable)	1,023,373	1,367,764
Net grant receivable (repayable), end of year	1,023,373	1,367,764

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

### 3. Budget data

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



Annual Reconciliation Report

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

General Programs

December 31, 2021

# **The Regional Municipality of Niagara Public Health Department**

December 31, 2021

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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 2021 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, 2021.

In our opinion, the accompanying Schedule of the Program as at December 31, 2021 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, 2021 and the "Instructions for Completion of the 2021 Year-End Settlement" dated April 15, 2022 (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  
June 23, 2022

**MINISTRY OF HEALTH**  
**OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH**  
**2021 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)**

**NAME OF PUBLIC HEALTH UNIT:** < Input Name >

**Section 1: Base Funding (January 1, 2021 to December 31, 2021)**

- Programs Funded at 70%
- Programs Funded at 100%

**Section 4: 2021 One-Time Funding Approved to March 31, 2022  
(To be settled in 2022)**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 2: 2020 One-Time Funding Approved to March 31, 2021**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 5: 2021 One-Time Funding Approved to December 31, 2022**

- (To be settled in 2022)**
- One-Time Projects/Initiatives Funded at 100%

**Section 3: 2021 One-Time Funding Approved to December 31, 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
<b>Section 1</b> Base Funding (January 1, 2021 to December 31, 2021)	Programs Funded at 70%	Public Health Program (Mandatory)	23,576,200	23,576,200	33,823,658	(3,592)	23,674,046	23,576,200	-
							-	-	-
							-	-	-
							-	-	-
		<b>Sub-Total Programs Funded at 70%</b>	<b>23,576,200</b>	<b>23,576,200</b>	<b>33,823,658</b>	<b>(3,592)</b>	<b>23,674,046</b>	<b>23,576,200</b>	<b>-</b>
	Programs Funded at 100%	Ontario Seniors Dental Care Program	2,137,000	2,137,000	2,010,178	-	2,010,178	2,010,178	126,822
		Physician Services Agreement	351,000	194,970	220,094		220,094	220,094	(25,124)
							-	-	-
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							-	-	-
		<b>Sub-Total Programs Funded at 100%</b>	<b>2,488,000</b>	<b>2,331,970</b>	<b>2,230,272</b>	<b>-</b>	<b>2,230,272</b>	<b>2,230,272</b>	<b>101,698</b>
	<b>Total Section 1 Base Funding (January 1, 2021 to December 31, 2021)</b>		<b>26,064,200</b>	<b>25,908,170</b>	<b>36,053,930</b>	<b>(3,592)</b>	<b>25,904,318</b>	<b>25,806,472</b>	<b>101,698</b>

**MINISTRY OF HEALTH**  
**OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH**  
**2021 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)**

**NAME OF PUBLIC HEALTH UNIT:** < Input Name >

**Section 1: Base Funding (January 1, 2021 to December 31, 2021)**

- Programs Funded at 70%
- Programs Funded at 100%

**Section 4: 2021 One-Time Funding Approved to March 31, 2022  
(To be settled in 2022)**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 2: 2020 One-Time Funding Approved to March 31, 2021**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 5: 2021 One-Time Funding Approved to December 31, 2022  
(To be settled in 2022)**

- One-Time Projects/Initiatives Funded at 100%

**Section 3: 2021 One-Time Funding Approved to December 31, 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
<b>Section 2</b> 2020 One-Time Funding Approved to March 31, 2021	One-Time Projects / Initiatives Funded at 100%	Mitigation funding	455,500	455,500	455,500		455,500	455,500	-
		COVID-19 General Program	6,929,400	6,929,400	6,929,400		6,929,400	6,929,400	-
		COVID-19 Vaccine Program	9,960,179	8,773,700	9,960,179		9,960,179	9,960,179	(1,186,479)
							-	-	-
							-	-	-
							-	-	-
							-	-	-
		<b>Sub-Total One-Time Projects / Initiatives Funded at 100%</b>	<b>17,345,079</b>	<b>16,158,600</b>	<b>17,345,079</b>	<b>-</b>	<b>17,345,079</b>	<b>17,345,079</b>	<b>(1,186,479)</b>
	One-Time Capital Projects Funded at 100%	Flooring Removal and Replacement	65,000	65,000	-		-	-	65,000
							-	-	-
							-	-	-
		<b>Sub-Total One-Time Capital Projects Funded at 100%</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>
<b>Total Section 2: 2020 One-Time Funding Approved to March 31, 2021</b>			<b>17,410,079</b>	<b>16,223,600</b>	<b>17,345,079</b>	<b>-</b>	<b>17,345,079</b>	<b>17,345,079</b>	<b>(1,121,479)</b>

**MINISTRY OF HEALTH**  
**OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH**  
**2021 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)**

**NAME OF PUBLIC HEALTH UNIT:** < Input Name >

**Section 1: Base Funding (January 1, 2021 to December 31, 2021)**

- Programs Funded at 70%
- Programs Funded at 100%

**Section 2: 2020 One-Time Funding Approved to March 31, 2021**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 3: 2021 One-Time Funding Approved to December 31, 2021**

- One-Time Projects/Initiatives Funded at 100%

**Section 4: 2021 One-Time Funding Approved to March 31, 2022  
(To be settled in 2022)**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 5: 2021 One-Time Funding Approved to December 31, 2022  
(To be settled in 2022)**

- 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
<b>Section 3</b> 2021 One-Time Funding Approved to December 31, 2021	One-Time Projects / Initiatives Funded at 100%	Temporary Pandemic Pay Initiative					-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	-	-	-	-	-	-	-
<b>Total Section 3 - 2020 One-Time Funding Approved to December 31, 2021</b>			-	-	-	-	-	-	-

**MINISTRY OF HEALTH**  
**OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH**  
**2021 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)**

**NAME OF PUBLIC HEALTH UNIT:** < Input Name >

**Section 1: Base Funding (January 1, 2021 to December 31, 2021)**

- Programs Funded at 70%
- Programs Funded at 100%

**Section 2: 2020 One-Time Funding Approved to March 31, 2021**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 3: 2021 One-Time Funding Approved to December 31, 2021**

- One-Time Projects/Initiatives Funded at 100%

**Section 4: 2021 One-Time Funding Approved to March 31, 2022  
(To be settled in 2022)**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 5: 2021 One-Time Funding Approved to December 31, 2022  
(To be settled in 2022)**

- 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
<b>Section 4</b> 2021 One-Time Funding Approved to March 31, 2022 (To be settled in 2022)	One-Time Projects / Initiatives Funded at 100%	Public Health Inspector Practicum Program	25,000	25,000	25,000		25,000	25,000	-
		Needle Exchange Program Initiative	150,000	112,500	112,500		112,500	112,500	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	175,000	137,500	137,500	-	137,500	137,500	-
	One-Time Capital Projects Funded at 100%						-	-	-
							-	-	-
							-	-	-
		Sub-Total One-Time Capital Projects Funded at 100%	-	-	-	-	-	-	-
Total Section 4 - 2021 One-Time Funding Approved to March 31, 2022 (To be settled in 2022)			175,000	137,500	137,500	-	137,500	137,500	-
<b>Section 5</b> 2021 One-Time Funding Approved to December 31, 2022 (To be settled in 2022)	One-Time Projects / Initiatives Funded at 100%	School Focused Nurse Funding	2,000,000	1,917,081	1,917,081		1,917,081	1,917,081	-
							-	-	-
							-	-	-
							-	-	-
			Sub-Total One-Time Projects / Initiatives Funded at 100%	2,000,000	1,917,081	1,917,081	-	1,917,081	1,917,081
Total Section 5 - 2021 One-Time Funding Approved to December 31, 2022 (To be settled in 2022)			2,000,000	1,917,081	1,917,081	-	1,917,081	1,917,081	-



**MINISTRY OF HEALTH**  
**OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH**  
**2021 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)**

**NAME OF PUBLIC HEALTH UNIT:** < Input Name >

**Section 1: Base Funding (January 1, 2021 to December 31, 2021)**

- Programs Funded at 70%
- Programs Funded at 100%

**Section 2: 2020 One-Time Funding Approved to March 31, 2021**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 3: 2021 One-Time Funding Approved to December 31, 2021**

- One-Time Projects/Initiatives Funded at 100%

**Section 4: 2021 One-Time Funding Approved to March 31, 2022  
(To be settled in 2022)**

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

**Section 5: 2021 One-Time Funding Approved to December 31, 2022  
(To be settled in 2022)**

- 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
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<b>Grand Total 2021 Settlement (Section 1) + (Section 2) + (Section 3)</b>	<b>43,474,279</b>	<b>42,131,770</b>	<b>53,399,009</b>	<b>- 3,592</b>	<b>43,249,397</b>	<b>43,151,551</b>	<b>- 1,019,781</b>
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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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature  
Chair of the Board of Health / Authorized Officer

**MINISTRY OF HEALTH**  
**OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH**  
**2021 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)**  
**NAME OF PUBLIC HEALTH UNIT: < Input Name >**

**SCHEDULE 1: Schedule of Offset Revenues**

<b>Mandatory Programs (70%)</b>	<b>Line #</b>	<b>Reference</b>	<b>Actual \$</b>	<b>Ministry Use Only</b>
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2		710	
Meningococcal C Program clinic reimbursement	L 3		306	
Human Papilloma Virus Program reimbursement	L 4		2,576	
<b>Healthy Smiles Ontario (70%) - part of Mandatory Programs</b>	L 5			
<b>Revenues Generated from Other Government Dental Program:</b>	L 6			
Ontario Works (OW)	L 7			
Ontario Disability Support Program (ODSP)	L 8			
Other government dental programs (please specify):	L 9			
<b>Other (Specify):</b>	L 10			
	L 11			
	L 12			
	L 13			
<b>2020 Total Offset Revenues</b>	L 14	<b>To Summary Page Cell G18 - Offset (Revenue)</b>	<b>3,592</b>	

<b>Ontario Seniors Dental Care Program (100%)</b>	<b>Line #</b>	<b>Reference</b>	<b>Actual \$</b>	<b>Ministry Use Only</b>
Interest Income	L 15			
Client Co-Payments	L 16			
<b>Revenues Generated from Other Government Dental Program:</b>	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			
<b>2020 Total Offset Revenues</b>	L 24	<b>To Summary Page Cell G23 - Offset (Revenue)</b>	<b>-</b>	

# The Regional Municipality of Niagara Public Health Department

General Programs

Note to the Schedule

December 31, 2021

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## 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, 2021 between the Ontario Ministry of Health and the Regional Municipality of Niagara and the Instructions for completing the 2021 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.

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

March 31, 2022

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Schedule of revenues and expenditures	3
Notes to the schedule of revenues and expenditures	4-6

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## Independent Auditor's Report

To the Regional Municipality of Niagara and the Ontario Ministry of Health

### Opinion

We have audited the accompanying schedule of revenues and expenditures of the Regional Municipality of Niagara (the "Region") Public Health Department – Ambulance Communications Service (the "Program"), for the year ended March 31, 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the agreement between the Her Majesty the Queen in Right of Ontario, as represented by the Minister of Health (formerly the Minister of Health and Long-Term Care) and the Regional Municipality of Niagara signed May 28, 2010 (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 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 23, 2022

**The Regional Municipality of Niagara Public Health Department**  
**Ambulance Communications Service**  
**Schedule of revenues and expenditures**  
Year ended March 31, 2022

	Notes	Budget \$	2022 Actual \$	2021 Actual \$
<b>Revenues</b>				
Provincial grant		7,307,101	7,397,560	6,981,919
Other income		10,000	8,925	8,295
		<b>7,317,101</b>	<b>7,406,485</b>	<b>6,990,214</b>
<b>Expenditures</b>				
Salaries and benefits				
Salaries and wages		4,748,840	4,747,684	4,624,013
Employee benefits		1,677,695	1,665,472	1,622,863
Transportation and communications		154,012	147,792	132,357
Services and rentals		226,463	279,668	279,496
Supplies and equipment		260,043	151,877	256,825
Administrative costs	2	250,048	374,843	268,105
Total expenditures		<b>7,317,101</b>	<b>7,367,335</b>	<b>7,183,659</b>
Ineligible administration costs	2	—	(27,671)	(11,053)
Total eligible expenditures		<b>7,317,101</b>	<b>7,339,664</b>	<b>7,172,606</b>
<b>Excess (deficiency) of revenues over eligible expenditures</b>		<b>—</b>	<b>66,822</b>	<b>(182,392)</b>

The accompanying notes are an integral part of the Schedule.



## **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 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, except that it 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.

### **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

**The Regional Municipality of Niagara Public Health Department  
Ambulance Communications Service**

**Notes to the schedule of revenues and expenditures**

March 31, 2022

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programs and services as defined by the Province of Ontario 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, 2022

**2. Administration costs (continued)**

Administration costs, which have been allocated, are:

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Accounting services	<b>6,292</b>	6,049
Asset management services	<b>—</b>	1
Capital levy	<b>22,605</b>	5,921
Debt costs	<b>5,067</b>	5,132
Financial management	<b>2,261</b>	30,956
Human resources services	<b>109,603</b>	39,642
IT program support services and project costs	<b>74,110</b>	74,729
Land ambulance shared services	<b>96,596</b>	74,630
Legal services	<b>4,134</b>	2,348
Payroll services	<b>51,346</b>	26,583
Printing costs	<b>199</b>	36
Procurement services	<b>2,625</b>	2,120
Property management	<b>5</b>	(42)
	<b>374,843</b>	268,105

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:

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Capital levy	<b>22,605</b>	5,921
Debt costs	<b>5,066</b>	5,132
	<b>27,671</b>	11,053

**3. Budget data**

The budget data presented in the Schedule is based on the budget data submitted to the Ontario Ministry of Health.

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

March 31, 2022

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Schedule of revenue and expenses	3
Notes to the schedule of revenue and expenses	4–6

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## Independent Auditor's Report

To the Members of Council of the Regional Municipality of  
Niagara and Ontario Health – West Region

### 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, 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the Multi-sector Service Accountability Agreement effective April 1, 2019 between Ontario Health – West Region (formerly the Hamilton Niagara Haldimand Brant Local Health Integration Network) and the Regional Municipality of Niagara – Mental Health and most recently amended March 31, 2020 (collectively, 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 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 23, 2022

**The Regional Municipality of Niagara Public Health Department**  
**Community Mental Health Program**  
**Schedule of revenue and expenses**  
Year ended March 31, 2022

	Notes	Budget \$	2022 Actual \$	2021 Actual \$
<b>Revenue</b>				
Province of Ontario Grants		6,571,139	6,571,139	6,560,037
Miscellaneous		1,000	21,199	12,196
		<b>6,572,139</b>	<b>6,592,338</b>	6,572,233
<b>Expenses</b>				
Compensation				
Salaries		5,029,790	4,978,864	5,040,681
Employee benefits		1,010,175	1,002,927	978,427
		<b>6,039,965</b>	<b>5,981,791</b>	6,019,108
Service costs				
Administration costs	3	39,500	473,185	380,442
Audit and other professional fees		4,244	17,580	3,078
Computer maintenance and supplies		5,825	5,139	5,724
Printing, postage, stationery and office supplies		10,518	18,213	18,235
Other expenses		39,070	58,875	94,248
Rent and property taxes		231,727	413,622	346,108
Staff education		19,812	33,003	76,796
Telephone		18,125	19,898	16,612
Travel		163,353	155,094	118,173
		<b>532,174</b>	<b>1,194,609</b>	1,059,416
Total expenses		<b>6,572,139</b>	<b>7,176,400</b>	6,937,513
Ineligible administration costs	3	—	433,685	340,942
Total eligible expenses		<b>6,572,139</b>	<b>6,742,715</b>	6,737,582
<b>Deficiency of revenue over eligible expenses</b>		<b>—</b>	<b>(150,377)</b>	(165,349)

The accompanying notes are an integral part of the Schedule.



**1. Significant accounting policies**

The schedule of revenue and expenses has been prepared for Ontario Health – West Region. 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 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.

**Revenue and expense recognition**

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

The accrual basis of accounting recognizes revenues as they become available and measurable, 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 plus any current year excess of

**The Regional Municipality of Niagara Public Health Department**  
**Community Mental Health Program**  
**Notes to the schedule of revenue and expenses**  
March 31, 2022

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revenue over eligible expenditures excluding net book value associated with capital one-time funding.

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
Grant repayable, beginning of year	<b>118,788</b>	491,872
Amounts repaid during the year	<b>(118,788)</b>	(373,084)
Excess of revenue over eligible expenditures	<b>—</b>	<b>—</b>
Grant repayable, end of year	<b>—</b>	<b>118,788</b>

**The Regional Municipality of Niagara Public Health Department**  
**Community Mental Health Program**  
**Notes to the schedule of revenue and expenses**  
March 31, 2022

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**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 of Ontario 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:

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
Financial services	<b>43,323</b>	54,421
Human resource services	<b>99,506</b>	67,238
IT Services	<b>242,055</b>	229,344
Debt charges	<b>88,300</b>	29,438
Total administration costs	<b>473,185</b>	380,442

As per direction from the funding body, administration costs are limited to \$39,500 (\$39,500 in 2021) 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.

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
Total administration costs	<b>473,185</b>	380,442
Less: administration cost limit	<b>39,500</b>	39,500
Total ineligible administration costs	<b>433,685</b>	340,942

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

March 31, 2022

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## Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara, Ontario Health – West Region and the Ontario Ministry of Health

### 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, 2022 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, 2022 have been prepared, in all material respects, in accordance with the financial reporting provisions in the guidelines in Chapters 3 of the Ontario Healthcare Reporting Standards 11.1 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health (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 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 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 23, 2022

## IDENTIFICATION

IFIS / Recipient #	100238
SRI Organization Code	473
Report Name	<b>2021-22 Account Reconciliation Report</b>
Ontario Region (formerly LHIN)	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 Parkway
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



# TOTAL AGENCY

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

		TOTAL HSP
<b>TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)</b>	<b>Line #</b>	
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	<b>117</b>	<b>-</b>
Total Revenue Fund Type 2 (Above)	118	<b>6,592,338</b>
Total Expenses Fund Type 2 (Above)	119	<b>6,742,717</b>
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	<b>120</b>	<b>- 150,378</b>
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	<b>123</b>	<b>-</b>
<b>Total Revenue for the Provider</b>	<b>124</b>	<b>6,592,338</b>
<b>Total Expenses for the Provider</b>	<b>125</b>	<b>6,742,717</b>
<b>Net Surplus/Deficit</b>	<b>126</b>	<b>- 150,378</b>

**Form ARRfin2 - OH Managed Programs  
Community Mental Health Program**

Table B		OH - CMHP1	
Line #		2021-22 Final	Comments (Max 255 Characters)
<b>Funding Initiative</b>		<b>Select Funding Initiative (where applicable)</b>	
<b>Ontario Health Cash Flow:</b>			
Funding - Ontario Health (OH)	1	6,540,441	
Funding - Provincial MOH	2	-	
Funding - Ontario Health One-Time	3	30,698	
Funding - Provincial MOH One-Time	4	-	
<b>Sessional fee funding - OH</b>	5	-	
<b>Sessional fee funding - MOH</b>	6	-	
<b>Total OH funding as per cash flow</b>	7	6,571,139	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	-	
Other Funding Sources and Other Revenue	11	21,199	
Other revenue adjustments (detailed comments required)	12	-	
<b>Total revenue adjustments</b>	13	21,199	
<b>Total FUND TYPE 2 funding for settlement purposes</b>	14	6,592,338	
Deferred OH funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-	
Amortization of donation revenue and OH funding in the current fiscal year	16	-	
Other Adjustments including OH recovery (detailed comments required)	18	-	
<b>Total Revenue FUND TYPE 2</b>	19	6,592,338	
<b>EXPENSES- Fund Type 2</b>			
<b>Compensation</b>			
Salaries and Wages (Worked + Benefit + Purchased)	20	4,386,065	
Benefit Contributions	21	989,940	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	104,511	
Medical Staff Remuneration	24	536,347	
Sessional Fees	25	-	
<b>Service Costs</b>			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	308,970	
Community One Time Expense	28	-	
Equipment Expenses	29	2,137	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	30,307	
Buildings and Grounds Expenses	32	384,440	
Building Amortization	33	-	
<b>TOTAL EXPENSES Fund Type 2</b>	34	6,742,717	
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	-	
<b>Total Expenses for Settlement Purposes</b>	39	6,742,717	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
<b>Less one time expenses as per listing below (Negative sum of li</b>	42	- 30,698	
<b>Total operating expenses for settlement purposes</b>	43	6,712,018	
<b>Operating Recovery</b>	44	-	
<b>Sessional Fee Recovery</b>	45	-	
<b>One Time Recovery</b>	46	-	
<b>Total Settlement Recovery</b>	47	-	

Form ARRfin2 - OH Managed Programs  
Community Mental Health Program

		OH - CMHP1	
TABLE C: One-Time Expenses	Line #	2021-22 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	-	
	60	-	
	61	-	
	62	-	
Total One-time capitalized purchases from One-time funding	63	-	
Operating expenses from One Time Funding Section C-2			
	64	30,698	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
Total One-time operating expenses from One-time funding	79	30,698	

Form ARRfin2 - OH Managed Programs  
Community Mental Health Program

OH - CMHP1

TABLE D: Operating Expenses	Line #	2021-22 Final	Comments (Max 255 Characters)
<b>Capitalized expenses Sourced from Operating Funding (Section D-1)</b> ( All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
<b>Total Capitalized expenses from Operating Funding</b>	95	-	
<b>Non- capitalized one-time expenses &gt; \$5,000 Sourced from Operating Funding (Section D-2)</b>			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	
	110	-	
<b>Total Non-Capitalized One-time expenses &gt;\$5,000 from Operating Funding</b>	111	-	
<b>Total One Time Expenses</b>	112	30,698	
<b>TABLE F: Sessional Fees Summary</b> (Enter the # of Sessions Delivered)			
# of Sessions Delivered (From Sessional Fees)	113	0	
<b>Calculated Cost Per Session</b>	114	0.00	

**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.**

<b>SECTION 1: BASIC PROGRAM INFORMATION</b>			
Name of Agency:	<b><u>Community Mental Health Program</u></b>		
Vendor #:	<div style="background-color: yellow; height: 20px;"></div>	Reporting Period: from	<div style="background-color: yellow; height: 20px;"></div> <b>to</b> <div style="background-color: yellow; height: 20px;"></div>
Contact Person:	<div style="background-color: yellow; height: 20px;"></div>	Phone:	<div style="background-color: yellow; height: 20px;"></div>

SECTION 2: EXPENDITURE REPORT		
<b><u>Sources of Proxy Pay Equity Funds</u></b>		
Ministry of Health and Long-Term Care	\$	A
Other (Specify)		
<b>TOTAL</b>	<b>0.00</b>	
<b><u>Expenditures</u></b>		
Actual Proxy Pay Equity Expenses		B
Surplus(Deficit)	<b>0.00</b>	A-B
Current Outstanding Liabilities		
<b>Total Number of Individuals Receiving Proxy Pay Equity</b>		

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 2021-22

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

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 Ontario Health – West Region. They are prepared in accordance with Canadian public sector accounting standards, except that it 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 measurable, 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.

June 14, 2022

Schedule of revenue and expenses

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

Infant and Child Development Services

March 31, 2022



# **The Regional Municipality of Niagara Public Health Department**

Infant and Child Development Services

March 31, 2022

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Notes to the schedule of revenue and expenses ..... 4-5

## Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara and the Ministry Children, Community and Social Services

### Opinion

We have audited the accompanying schedule of revenue and expenses of the Regional Municipality of Niagara Public Health Department – Infant and Child Development Services (the “Program”) for the year ended March 31, 2022 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the Ontario Transfer Payment Agreement effective April 1, 2020, between the Her Majesty the Queen in right of Ontario as represented by the Minister of Children, Community and Social Services 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 Program 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 Program to comply 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 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 23, 2022

# The Regional Municipality of Niagara Public Health Department

Infant and Child Development Services  
Schedule of revenue and expenses  
Year ended March 31, 2022

	2021-22 Budget (12 months)	2021-22 Actual (12 months)	2020-21 Actual (12 months)
	\$	\$	\$
<b>Revenue</b>			
Province of Ontario - Service Contract	568,428	<b>518,647</b>	568,428
	568,428	<b>518,647</b>	568,428
<b>Expenses</b>			
Salaries	423,512	<b>413,528</b>	441,983
Benefits	107,230	<b>92,598</b>	114,030
	530,742	<b>506,126</b>	556,013
Other service costs			
Administration costs (Note 4)	28,886	<b>19,973</b>	<b>19,589</b>
Staff travel	20,000	<b>3,653</b>	<b>2,151</b>
Audit Services	2,800	<b>2,802</b>	<b>2,761</b>
Utilities and taxes	2,000	<b>1,747</b>	<b>1,572</b>
Supplies	3,800	<b>1,161</b>	<b>162</b>
IT licences and support	2,300	-	-
Staff training	2,500	<b>1,419</b>	<b>5,634</b>
Purchased services	1,687	<b>1,383</b>	<b>135</b>
Fees and dues	300	<b>356</b>	-
	64,273	<b>32,494</b>	32,004
<b>Total expenses</b>	<b>595,015</b>	<b>538,620</b>	<b>588,017</b>
<b>Deficiency of revenue over expenses</b>	<b>(26,587)</b>	<b>(19,973)</b>	<b>(19,589)</b>

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

# The Regional Municipality of Niagara Public Health Department

Infant and Child Development Services

Notes to the schedule of revenues and expenses

March 31, 2022

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## 1. Significant accounting policies

This schedule has been prepared for the Ontario Ministry of Children, Community and Social Services. 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 expenses

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 are they become available and measurable, 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

The historical cost and accumulated depreciation of capital assets are not recorded. Capital assets acquired are reported as an expenditure and amortization is not recorded on the statement of revenue and expenditure and surplus.

### 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.

## 2. Deferred Revenue

Deferred revenue in the amount of \$51,826 has not been recognized as revenue and represents the cumulative unspent donations received from the community to purchase playroom equipment.

# The Regional Municipality of Niagara

## Public Health Department

Infant and Child Development Services

Notes to the schedule of revenues and expenses

March 31, 2022

### 3. Grant repayable

	2021-22	2020-21
	\$	\$
Grant repayable beginning of period	-	-
Excess of grant over allowable expenses	(49,781)	-
Excess of expenditures over revenue	19,973	19,589
Expenditures in excess of the budget	(19,973)	(19,589)
Grant repayable, end of period	(49,781)	-

### 4. Administration costs

Administration costs are allocated under the indirect allocation methodology included in the cost allocation policy.

Under this methodology, all departments providing program/service support functions, as identified during the budget process, will allocate their costs using a basis that best match actual costs with the most appropriate beneficial recipient of the cost.

Administration costs are comprised of the following charges:

	2021-22 Budget	2021-22 Actual	2020-21 Actual
	\$	\$	\$
Accounting services	974	764	835
Payroll services	8,117	4,638	3,372
Human resources services	5,810	3,714	4,704
IT program support services	9,949	6,963	8,642
Insurance costs	578	533	363
Printing costs	708	801	200
Capital financing	2,751	2,560	1,472
	28,886	19,973	19,589

### 5. Budget data

The budget data presented in the schedule is based on the budget data submitted to the Ontario Ministry of Children and Youth Services, Community and Social Services.

Schedule of revenue and expenses

**The Regional Municipality of Niagara  
Public Health Department**  
Healthy Babies, Healthy Children Program

March 31, 2022

# **The Regional Municipality of Niagara Public Health Department**

Healthy Babies, Healthy Children Program

March 31, 2022

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## Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara and Ontario Ministry of Children, Community and Social Services

### Opinion

We have audited the accompanying schedule of revenue and expenses of the Regional Municipality of Niagara Public Health Department – Healthy Babies, Healthy Children Program (the “Program”) for the year ended March 31, 2022, 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, 2022 is prepared, in all material respects, in accordance with the financial reporting provisions of the Ontario Transfer Payment Agreement effective April 1, 2020, between the Her Majesty the Queen in right of Ontario as represented by the Minister of Children, Community and Social Services 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 Program 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 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 23, 2022

# The Regional Municipality of Niagara

## Public Health Department

Healthy Babies, Healthy Children Program

Schedule of revenue and expenses

Year ended March 31, 2022

	2021-22 Budget (12 months) \$	2021-22 Actual (12 months) \$	2020-21 Actual (12 months) \$
<b>Revenue</b>			
Ministry of Children, Community and Social Services Funding	2,351,205	<b>2,330,567</b>	2,362,755
Province of Ontario one-time grants	-	-	1,159
Other revenue	129,515	<b>5,498</b>	157
Investment Income	-	-	-
	<b>2,480,720</b>	<b>2,336,065</b>	2,364,071
<b>Expenses</b>			
Salaries and wages: unionized			
Public health nurses	1,074,755	<b>1,195,291</b>	1,125,821
Employee benefits	345,410	<b>334,989</b>	336,179
Lay home visitors	366,469	<b>209,108</b>	361,695
Clerical	106,671	<b>103,354</b>	101,011
WSIB	-	-	-
Health promoter			
Salaries and wages: non-unionized			
Management	239,027	<b>239,715</b>	239,286
Administration ISCIS	73,409	<b>75,891</b>	63,965
Employee benefits	69,704	<b>66,275</b>	77,634
	<b>2,275,446</b>	<b>2,224,623</b>	2,305,591
<b>Operating costs</b>			
Administration costs (Note 3)	129,514	<b>92,346</b>	88,604
Travel - mileage	55,000	<b>33,747</b>	26,688
Professional development	3,985	<b>32,462</b>	6,392
Program supplies/resources	900	<b>27,746</b>	8,213
Telephone and communications	7,000	<b>7,818</b>	8,015
Office supplies	2,400	<b>3,553</b>	2,995
Audit fees	5,975	<b>5,916</b>	5,829
Cleaning allowance	500	<b>200</b>	350
Miscellaneous			
	<b>205,274</b>	<b>203,788</b>	147,086
Total expenses	<b>2,480,720</b>	<b>2,428,411</b>	2,452,677
<b>Deficiency of revenue over expenses</b>	<b>0</b>	<b>(92,346)</b>	(88,606)

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

# The Regional Municipality of Niagara

## Public Health Department

Healthy Babies, Healthy Children Program

Notes to the schedule of revenue and expenses

March 31, 2022

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### 1. Summary of significant accounting policies

#### **Basis of accounting**

This schedule has been prepared for the Ontario Ministry of Children, Community and Social Services. 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.

#### **Revenue and expenses**

Revenue is reported on the accrual basis of accounting.

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 expenses 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 judgments.

Certain administrative expenses are allocated to the program based on usage drivers specific to each type of expenditure.

### 2. Grant receivable/repayable

The grant receivable/repayable to the Province of Ontario is subject to audit verification by the Ontario Ministry of Children, Community and Social Services. The grant receivable/repayable is non-interest bearing and is normally recovered/repaid in the

# The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program

Notes to the schedule of revenue and expenses

March 31, 2022

subsequent year. The surplus repayable to the Province of Ontario for the year ended March 31, 2022 is \$20,638 (2020-21 - \$nil).

	2021-22	2020-21
	\$	\$
Grant receivable (repayable), beginning of period	-	-
Excess of grant over allowable expenses	(20,638)	
Excess of expenditures over revenue	92,346	(88,606)
Expenditures in excess of the budget	(92,346)	88,606
Grant receivable (repayable), end of period	(20,638)	-

### 3. Administration costs

	2021-22 Budget \$	2021-22 Actual \$	2020-21 Actual \$
Accounting services	2,483	1,776	2,140
Payroll services	36,497	23,265	14,740
Human resources services	22,674	18,968	21,169
IT program support services	43,768	31,630	37,704
Insurance costs	2,612	2,393	1,400
Printing costs	9,183	2,713	3,118
Capital financing allocation	12,297	11,601	6,487
	129,514	92,346	86,758

### 4. Budget data

The budget data presented in the schedule is based on the budget data submitted to the Ontario Ministry of Children, Community and Social Services.