
Subject: Approval of 2021/2022 Community Services Program Audits

Report to: Public Health and Social Services Committee

Report date: Tuesday, June 14, 2022

Recommendations

1. That the draft audited annual reconciliation return for the Community Support Services Program (Appendix 1 to Report COM 17-2022) for the year ended December 31, 2021, **BE APPROVED**;
2. That the draft audited schedule of Revenue and Expenses for the Reaching Home Program (Appendix 2 to Report COM 17-2022) for the year ended March 31, 2022, **BE APPROVED**;
3. That staff **BE DIRECTED** to coordinate with the auditor to finalize the statements as presented; and
4. That Report COM 17-2022 **BE FORWARDED** to the Region's Audit Committee for information.

Key Facts

- The purpose of this report is to obtain approval for the audited annual reconciliation return ("ARR") and the schedule of revenue and expenses ("financial schedule") for the respective programs in accordance with the federal and provincial funding requirements.
- The ministry submission deadline for the Community Support Service Program is June 30, 2022.
- The ministry submission deadline for the Reaching Home Program is July 29, 2022.
- As per the 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 ARR of the Community Support Services Program and the financial schedule for the Reaching Home Program have been prepared in compliance with the guidelines and policies stipulated by the corresponding ministry. A draft copy of the ARR for the Community Support Services Program is attached as Appendix 1 to Report COM 17-2022 and a draft copy of the financial schedule for the Reaching Home Program is attached as Appendix 2 to Report COM 17-2022.

The ARR and the financial schedule are prepared specifically for the purposes of meeting the requirements outlined in the service agreements with the funding ministries. These reports are a provincial/federal requirement as noted in the audit report for the programs. The financial schedules are prepared to assist The Regional Municipality of Niagara (Niagara Region) in complying with the guidelines. As a result, the schedule may not be suitable for another purpose.

Analysis

The ARR and the financial schedule were audited by Niagara 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 aspects, in accordance with the 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 Committee and Council, the department's Commissioner and Treasurer will be authorized to sign the auditor's representation letter to obtain the auditor's signed report. These schedules are then forwarded to the Audit Committee for information.

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

- Community Support Service Program – this program has an overall surplus of \$453,551 (7.1% of total program funding) as of December 31, 2021, which will be returned to Ontario Health by way of a reduction in its future payments to Niagara Region. The COVID-19 pandemic caused significant interruptions to service, which led to the year-end surplus. Seniors Community Programs provides a range of services to seniors who want to keep active and stay in their home as long as

possible. Most of these services involve in-person group settings, which were not permitted for the majority of the year due to the pandemic. Most significantly, the Region's Respite Companion Services, a program aimed at providing meaningful activities tailored to client's needs in the client's home, was unable to operate during waves of outbreak throughout the year. Full respite services resumed in February 2022. Adult day programs, many of which are co-located within the Region's long-term care homes, were suspended under ministry orders, and in-person health and wellness classes transitioned to virtual options (offered at a reduced cost) when restrictions prevented continuation of in-person classes. Community Programs staff were redeployed to the long-term care homes for resident social support, assistance with food and medication security programs, providing isolation prevention programs for seniors in the community, and assisting Public Health with immunization clinics. Many services did resume virtually, on a smaller scale, during the year; however, the interruption to service resulted in the year-end surplus. In addition, Ontario Health provided one-time funding for a new program called High Intensity Community Paramedicine (HISH). The program was developed to support seniors in the community with an in-home healthcare option during the pandemic. Although an EMS program, the funding flows through Seniors Services due to the roll-up of funding categories of the Multi-Sector Accountability Agreements of the Ontario Health. The program ended with a returnable balance due to staffing shortages in EMS.

- Reaching Home Program - commenced April 1, 2019, and ends March 31, 2024, and has no funds returnable for the current reporting period.

Alternatives Reviewed

The audited financial schedules 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
- Sustainable and Engaging Government

Other Pertinent Reports

None.

Prepared by:

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Associate Director, Reporting & Analysis
Corporate Services

Recommended by:

Adrienne Jugley, MSW, RSW, CHE
Commissioner
Community Services

Submitted by:

Ron Tripp, P.Eng.
Chief Administrative Officer

This report was prepared in consultation with Stephanie Muhic, CPA, CA, Program Financial Specialist and Jordan Gamble, CPA, CA, Program Financial Specialist.

Appendices

Appendix 1 Community Support Services Program – 2021 Annual Reconciliation
Return

Appendix 2 Reaching Home Program – 2022 Schedule of Revenue and Expenses

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

December 31, 2021

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Independent Auditor's Report

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

Opinion

We have audited the accompanying schedules (ARRFin1 and ARRFin2) of the Annual Reconciliation Report of the Regional Municipality of Niagara (the "Region") Community Services Department - Community Support Service Program (the "Program") for the year ended December 31, 2021 and notes to the schedules (collectively referred to as the "schedules").

In our opinion, the accompanying schedules of the Program for the year ended December 31, 2021 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 11.2 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Ministry of Long-Term Care (collectively referred to as the "guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the **Auditor's Responsibilities for the Audit of the Schedules** section of our report. We are independent of the Region in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedules are prepared to assist the Program in complying with the financial reporting provisions in the guidelines. 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

IFIS / Recipient #	13115
SRI Organization Code	4165
Report Name	2021-22 Account Reconciliation Report
Ontario Region (formerly LHIN)	Hamilton Niagara Haldimand Brant (Hnhb)
Service Provider Name	Regional Municipality of Niagara
Service Provider Legal Name	Regional Municipality of Niagara

Service Provider Address

Address 1	1815 Sir Isaac Brock Way
Address 2	P.O. Box 1042
City	Thorold
Postal Code	L2V4T7

HSP Contact Name	Jordan Gamble
HSP Contact Position	Program Financial Specialist
HSP Contact Phone Number	905-685-4225, ext. 3815
HSP Contact E-mail Address	jordan.gamble@niagararegion.ca

TOTAL AGENCY

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

		TOTAL HSP
TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)	Line #	
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
Net Surplus/Deficit Fund Type 1 (Hospital)	117	-
Total Revenue Fund Type 2 (Above)	118	6,406,499
Total Expenses Fund Type 2 (Above)	119	5,952,948
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	453,551
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
Net Surplus/Deficit Fund Type 3 (Other)	123	-
Total Revenue for the Provider	124	6,406,499
Total Expenses for the Provider	125	5,952,948
Net Surplus/Deficit	126	453,551

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - CSS	
Table B	Line #	2021-22 Final	Comments (Max 255 Characters)
Funding Initiative		Select Funding Initiative (where applicable)	
Ontario Health Cash Flow:			
Funding - Ontario Health (OH)	1	5,155,729	Base Funding (Calendar Reporting Period - January - December)
Funding - Provincial MOH	2	-	
Funding - Ontario Health One-Time	3	235,609	Recognition of EMS Community Paramedicine Programs revenue deferred on 2020 ARR - \$216,351 High-Intensity Community Paramedicine and \$19,258 of Flu funding
Funding - Provincial MOH One-Time	4	-	
Sessional fee funding - OH	5	-	
Sessional fee funding - MOH	6	-	
Total OH funding as per cash flow	7	5,391,338	
Service Recipient Revenue	8	37,989	
Recoveries from External/Internal Sources	9	8,470	
Donations	10	1,250	
Other Funding Sources and Other Revenue	11	98,048	

Table B		OH - SH	
Line #		2021-22 Final	Comments (Max 255 Characters)
Funding Initiative		Select Funding Initiative (where applicable)	
Ontario Health Cash Flow:			
Funding - Ontario Health (OH)	1	800,039	Base Funding (Calendar Reporting Period - January - December)
Funding - Provincial MOH	2	-	
	3		
Funding - Ontario Health One-Time		-	
Funding - Provincial MOH One-Time	4	-	
Sessional fee funding - OH	5	-	
Sessional fee funding - MOH	6	-	
Total OH funding as per cash flow	7	800,039	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	1,026	
Donations	10	-	
Other Funding Sources and Other Revenue	11	1,747	PIDEL funding

Form ARRfin2 - OH Managed Programs

Regional Municipality of Niagara

		OH - SH	
Table B	Line #	2021-22 Final	Comments (Max 255 Characters)
Funding Initiative		PSS Temp Wage Enhancement	
Ontario Health Cash Flow:			
Funding - Ontario Health (OH)	1	-	
Funding - Provincial MOH	2	-	
	3		
Funding - Ontario Health One-Time		47,548	TWE Funding
Funding - Provincial MOH One-Time	4	-	
Sessional fee funding - OH	5	-	
Sessional fee funding - MOH	6	-	
Total OH funding as per cash flow	7	47,548	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	-	
Other Funding Sources and Other Revenue	11	-	

Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara

		OH - CSS	
Other revenue adjustments (detailed comments required)	12	19,044	Recognition of EMS Community Paramedicine Programs revenue deferred on 2020 ARR - \$56,325 COVID-19 Response Support and \$22,537 base funding Less: Deferral of Community Paramedicine base funding (reported on fiscal 2022) \$59,818
Total revenue adjustments	13	164,801	
Total FUND TYPE 2 funding for settlement purposes	14	5,556,139	
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	-	
Total Revenue FUND TYPE 2	19	5,556,139	Consistent with Previous Years - Revenue reported on a Calendar basis (January - December)
EXPENSES- Fund Type 2			
Compensation			
Salaries and Wages (Worked + Benefit + Purchased)	20	3,306,907	
Benefit Contributions	21	770,911	
Employee Future Benefit Compensation	22	-	

Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara

		OH - SH	
Other revenue adjustments (detailed comments required)	12	-	
Total revenue adjustments	13	2,773	
Total FUND TYPE 2 funding for settlement purposes	14	802,812	
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	-	
Total Revenue FUND TYPE 2	19	802,812	
EXPENSES- Fund Type 2			
Compensation			
Salaries and Wages (Worked + Benefit + Purchased)	20	603,896	
Benefit Contributions	21	138,172	
Employee Future Benefit Compensation	22	-	

Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara

		OH - SH	
Other revenue adjustments (detailed comments required)	12	-	
Total revenue adjustments	13	-	
Total FUND TYPE 2 funding for settlement purposes	14	47,548	
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	-	
Total Revenue FUND TYPE 2	19	47,548	
EXPENSES- Fund Type 2			
Compensation			
Salaries and Wages (Worked + Benefit + Purchased)	20	43,799	
Benefit Contributions	21	3,749	
Employee Future Benefit Compensation	22	-	

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - CSS	
Nurse Practitioner Remuneration	23	190,880	
Medical Staff Remuneration	24	-	
Sessional Fees	25	-	
Service Costs			
Med/Surgical Supplies and Drugs	26	23,906	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	154,590	
Community One Time Expense	28	-	
Equipment Expenses	29	78,012	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	331,596	
Buildings and Grounds Expenses	32	282,640	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	5,139,442	
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	-	
	39		Consistent with Previous Years - Expenses reported on a Calendar basis (January - December)
Total Expenses for Settlement Purposes		5,139,442	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of li	42	- 97,486	
Total operating expenses for settlement purposes	43	5,041,956	

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

Nurse Practitioner Remuneration	23	-	
Medical Staff Remuneration	24	-	
Sessional Fees	25	-	
Service Costs			
Med/Surgical Supplies and Drugs	26	3,338	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	10,121	
Community One Time Expense	28	-	
Equipment Expenses	29	10,330	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	-	
Buildings and Grounds Expenses	32	101	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	765,958	
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	-	
	39		
Total Expenses for Settlement Purposes		765,958	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of li	42	-	
Total operating expenses for settlement purposes	43	765,958	

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - SH	
Nurse Practitioner Remuneration	23	-	
Medical Staff Remuneration	24	-	
Sessional Fees	25	-	
Service Costs			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	-	
Community One Time Expense	28	-	
Equipment Expenses	29	-	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	-	
Buildings and Grounds Expenses	32	-	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	47,548	
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	-	
	39		
Total Expenses for Settlement Purposes		47,548	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of li	42	- 47,548	
Total operating expenses for settlement purposes	43	-	

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - CSS	
Operating Recovery	44	278,574	
Sessional Fee Recovery	45	-	
One Time Recovery	46	138,123	
Total Settlement Recovery	47	416,697	
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			

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - SH	
Operating Recovery	44	36,854	
Sessional Fee Recovery	45	-	
One Time Recovery	46	-	
Total Settlement Recovery	47	36,854	
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			

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - SH	
Operating Recovery	44	-	
Sessional Fee Recovery	45	-	
One Time Recovery	46	-	
Total Settlement Recovery	47	-	
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			

Form ARRfin2 - OH Managed Programs

Regional Municipality of Niagara

		OH - CSS	
	64	63,704	Salaries
	65	14,098	Benefits
	66	1,616	Medical supplies and drugs
	67	7,637	Supplies and sundry
	68	10,431	Equipment expenses
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
Total One-time operating expenses from One-time funding		79	97,486
TABLE D: Operating Expenses	Line #	Comments 2021-22 Final (Max 255 Characters)	
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	

Form ARRfin2 - OH Managed Programs

Regional Municipality of Niagara

		OH - SH	
	64	-	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
Total One-time operating expenses from One-time funding		79	-
TABLE D: Operating Expenses		Line #	Comments
Capitalized expenses Sourced from Operating Funding (Section D-1)		2021-22 Final	(Max 255 Characters)
(All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	

Form ARRfin2 - OH Managed Programs

Regional Municipality of Niagara

		OH - SH	
	64	43,799	Salaries
	65	3,749	Benefits
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
Total One-time operating expenses from One-time funding		79	47,548
TABLE D: Operating Expenses		Line #	Comments
Capitalized expenses Sourced from Operating Funding (Section D-1)		2021-22 Final	(Max 255 Characters)
(All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	

Form ARRfin2 - OH Managed Programs

Regional Municipality of Niagara

		OH - CSS	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
Total Capitalized expenses from Operating Funding		95	-
Non- capitalized one-time expenses > \$5,000			
Sourced from Operating Funding (Section D-2)			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	

Form ARRfin2 - OH Managed Programs

Regional Municipality of Niagara

		OH - SH	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
Total Capitalized expenses from Operating Funding		95	-
Non- capitalized one-time expenses > \$5,000			
Sourced from Operating Funding (Section D-2)			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	

Form ARRfin2 - OH Managed Programs

Regional Municipality of Niagara

		OH - SH	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
Total Capitalized expenses from Operating Funding		95	-
Non- capitalized one-time expenses > \$5,000			
Sourced from Operating Funding (Section D-2)			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - CSS	
	110	-	
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	111	-	
Total One Time Expenses	112	97,486	
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)			
# of Sessions Delivered (From Sessional Fees)	113	0	
Calculated Cost Per Session	114	0.00	

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - SH	
	110	-	
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	111	-	
Total One Time Expenses	112	-	
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)			
# of Sessions Delivered (From Sessional Fees)	113	0	
Calculated Cost Per Session	114	0.00	

**Form ARRfin2 - OH Managed Programs
Regional Municipality of Niagara**

		OH - SH	
	110	-	
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	111	-	
Total One Time Expenses	112	47,548	
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)			
# of Sessions Delivered (From Sessional Fees)	113	0	
Calculated Cost Per Session	114	0.00	

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

SECTION 1: BASIC PROGRAM INFORMATION			
Name of Agency: Regional Municipality of Niagara			
Vendor #:		Reporting Period: from	
		to	
Contact Person:		Phone:	

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

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

Regional Municipality of Niagara	
N/A	
Name of Signing Officer	Date
Signing Officer***	
N/A	
Title	
N/A	
Name of Signing Officer	Date
Signing Officer***	
N/A	
Title	

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

1. Significant accounting policies

Basis of accounting

These schedules have been prepared for the Ontario Ministry of Health, Ministry of Long-Term Care and Ontario Health. They are prepared in accordance with the financial reporting provisions in the guidelines in Chapters 3 of the Ontario Healthcare Reporting Standards 11.2 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health, which approximates Canadian public sector accounting standards, except that they do not provide for employee future benefits and tangible capital assets are expensed as incurred. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial information necessarily involves the use of estimates and approximations. These have been made using careful judgments.

Revenue and expenses

Revenue is recognized as amounts become available and are measurable.

Expenses are recognized as they are incurred and measurable.

Capital assets

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

Employee future benefits

Employee future benefits are provided which will require funding in future periods. These benefits include sick leave, benefits under the Workplace Safety and Insurance Board ("WSIB") Act, and life insurance, extended health and dental benefits for early retirees. These benefits are recorded on a cash basis.

Schedule of revenue and expenses
The Regional Municipality of Niagara
Reaching Home – Canada's
Homelessness Strategy Program

March 31, 2022

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Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara and the
Ministry of Employment and Social Development Canada

Opinion

We have audited the accompanying schedule of revenue and expenses of the Regional Municipality of Niagara (the "Region") Reaching Home – Canada's Homelessness Strategy 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 have been prepared, in all material respects, in accordance with the financial reporting provisions of the agreement between the Her Majesty the Queen in Right of Canada, as represented by the Minister of Employment and Social Development Canada and the Regional Municipality of Niagara signed June 12, 2019 (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 agreement between the Ministry of Employment and Social Development Canada and the Regional Municipality of Niagara. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the schedule in accordance with the guidelines, and for such internal control as management determines is necessary to

enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Region's financial reporting process.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this schedule.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants
Licensed Public Accountants
June 23, 2022

Reaching Home - Canada's Homelessness Strategy

Schedule of revenue and expenses

Year ended March 31, 2022

	2022	2021
Revenue:		
Ministry funding (Note 2)	4,169,047	941,096
Expenditures:		
Sub-project costs	4,068,189	842,012
Program management & administrative	100,858	99,084
Total expenditures	4,169,047	941,096
Excess of eligible expenditures over revenue	-	-

See accompanying notes to the schedule of revenues and expenditures.

1. Significant accounting policies

Basis of accounting

The Schedule has been prepared for the Ministry of Employment and Social Development Canada. The agreement between the Ministry of Employment and Social Development Canada and the Regional Municipality of Niagara 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

Revenues are 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.

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. Ministry funding

This project commenced April 1, 2019 and will end March 31, 2024. Total maximum amount of Canada’s contribution is \$13,853,313.

The funding allocation under Reaching Home will be used to support priorities and recommendations of the joint Housing and Homelessness Action Plan Task Force / Community Advisory Board (\$13,136,893). There is incremental funding to support initial investments towards the design and implementation of Coordinated Access (\$716,420).

The maximum amount payable by the Ministry in each fiscal year of the project is:

	Designated Community	Coordinated Access	Total Funding
2020	\$ 837,176	\$ 121,420	\$ 958,596
2021	837,176	103,920	941,096
2022	4,065,127	103,920	4,169,047
2023	3,718,784	193,580	3,912,364
2024	3,678,630	193,580	3,872,210
	\$ 13,136,893	\$ 716,420	\$ 13,853,313