
Subject: Approval of the 2022-2023 Public Health and Emergency Services Program Audits

Report to: Public Health and Social Services Committee

Report date: Tuesday, July 11, 2023

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, 2022 (Appendix 1 and 2 to Report PHD 6-2023), **BE APPROVED**;
2. That the draft audited schedule of revenue and expenses and the annual reconciliation return for the Community Mental Health Program for the year ended March 31, 2023 (Appendix 3 and 4 to Report PHD 6-2023), **BE APPROVED**;
3. That the draft audited schedules of revenue and expenses for the following programs for the fiscal year ended March 31, 2023, **BE APPROVED**:
 - Ambulance Communication Services (Appendix 5 to Report PHD 6-2023)
 - Infant and Child Development Services (ICDS) (Appendix 6 to Report PHD 6-2023)
 - Healthy Babies, Healthy Children (HBHC) (Appendix 7 to Report PHD 6-2023);
4. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
5. That Report PHD 6-2023 **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 Public Health General Programs, Ambulance Communication Services and Community Mental Health is June 30, 2023. To accommodate the timing of the committee reporting schedule, arrangements have been made with the Ministry of Health and Ontario Health West to allow for submission by July 31, 2023.
- The Ministry submission deadline for the ICDS and HBHC programs is July 31, 2023.

- 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 6-2023.

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. As of December 31, 2022, there was a grant receivable of \$5,419,187. The majority of this receivable is related to 100% funding for COVID-19 which was received in April 2023.
- Community Mental Health Program - This program has no funds returnable for the reporting period ending March 31, 2023, as the Region has expended \$186,683, in excess of the provincial grant for the period.
- Ambulance Communication Services - This program has no funds returnable for the reporting period March 31, 2023, as the Region expended \$214,263, in excess of the provincial grant for the period.
- Infant and Child Development Services - This program has no funds returnable for the reporting period ending March 31, 2023, as the Region has expended all allocated funding.
- Healthy Babies, Healthy Children - This program has no funds returnable for the reporting period ending March 31, 2023, as the Region has expended all allocated funding.

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.

Prepared by:

Amanda Fyfe, CPA
Manager Program Financial Support
Corporate Services

Recommended by:

Dr. Azim Kasmani, MD, MSc, FRCPC
Medical Officer of Health & Commissioner
Public Health & Emergency Services

Submitted by:

Ron Tripp, P.Eng.
Chief Administrative Officer

This report was prepared in consultation with Michael Leckey, Program Financial Specialist, and Angie Kerr, Program Financial Specialist.

Appendices

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

Appendix 2 Public Health General Program – Annual Reconciliation Return

Appendix 3 Community Mental Health Program – Schedule of Revenue and Expenses

Appendix 4 Community Mental Health Program – Annual Reconciliation Return

Appendix 5 Ambulance Communication Services – Schedule of Revenue and Expenses

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, 2022

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

General Programs
December 31, 2022

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Draft

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, 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 December 31, 2022, 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, 2022 (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.

**THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT
GENERAL PROGRAMS**

Schedule of Revenue, Expenditures and Grant Returnable
Year ended December 31, 2022

	Revenue (Budget)	Revenue (Actual)	Expense (Budget)	Expense (Actual)	Surplus (deficit) Actual	Add back: Ineligible expenses	Eligible expenses (revenues) in excess of Ministry funding (deficit)	Grant Returnable (receivable)
Province of Ontario								
<i>Mandatory Programs MOHLTC (70% Cost-shared)</i>	23,576,200	23,753,055	37,669,846	37,616,515	(13,863,460)	2,397,666	11,465,794	-
Physician Services Agreement [Medical Officer of Health] (70%)	351,000	207,760	351,000	118,755	89,005			89,005
Ontario Seniors Dental Care Program [OSDCP] (100%)	2,421,175	2,421,184	2,421,175	2,421,184	-			-
	<u>26,348,375</u>	<u>26,381,999</u>	<u>40,442,021</u>	<u>40,156,454</u>	<u>(13,774,455)</u>	<u>2,397,666</u>	<u>11,465,794</u>	<u>89,005</u>
One-time								
Mitigation (100%)	455,500	455,500	455,500	455,500	-			-
Mandatory Programs: Public Health Inspector Practicum Program (100%)	60,000	60,000	60,000	60,000	-			-
Covid-19: General Program (100%)	4,118,400	4,118,400	4,118,400	7,536,614	(3,418,214)			(3,418,214)
Covid-19: Vaccine Program (100%)	5,795,200	5,857,422	6,520,847	7,854,549	(1,997,127)			(1,997,127)
Covid-19: School-Focused Nurses Initiative (100%)	1,493,400	1,995,900	1,493,400	1,995,900	-			-
Temporary Retention Incentive for Nurses (100%)	581,300	960,915	581,300	1,078,572	(117,657)			(117,657)
Mandatory Programs: Needle Exchange Program Initiative (100%)	155,250	174,300	155,250	197,756	(23,456)			(23,456)
Mandatory Programs: New Purpose-Built Vaccine Refrigerators (100%)	20,200	20,200	20,200	20,200	-			-
Mandatory Programs: Smoke-Free Tablet Enhancements	13,600	13,600	13,600	13,600	-			-
	<u>12,692,850</u>	<u>13,656,237</u>	<u>13,418,497</u>	<u>19,212,691</u>	<u>(5,556,454)</u>	<u>-</u>	<u>-</u>	<u>(5,556,454)</u>
Universal Influenza (UIPP)					-			-
Meningococcal C	40,000	21,450		134,113	(112,663)		66,695	(45,968)
Human Papillomavirus	55,000	23,137		135,570	(112,433)		65,437	(46,996)
					-			-
Total before Region grant and other income	39,136,225	40,082,823	53,860,518	59,638,829	(19,556,005)	2,397,666	11,597,926	(5,560,413)
Region grant and other income								
The Regional Municipality of Niagara grant	14,432,601	13,607,326	-	-	13,607,326			
Other income	291,692	451,960		63,694	388,265			
Total Region and other income	14,724,293	14,059,285	-	63,694	13,995,591			
Total	\$ 53,860,518	\$ 54,142,108	\$ 53,860,518	\$ 59,702,523	\$ (5,560,414)			

The Regional Municipality of Niagara Public Health Department

General Programs
Notes to the schedule
December 31, 2022

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, 2022 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, 2022.

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.

The Regional Municipality of Niagara Public Health Department

General Programs
Notes to the schedule
December 31, 2022

Ineligible expenses as per the funding agreement have been removed for the purpose of determining the grant repayable/receivable.

2. Grant receivable

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 \$5.4M.

	2022	2021
	\$	\$
Grant receivable, beginning of year	1,023,373	1,367,764
Amounts recovered during the year	(1,170,841)	(1,847,653)
Amounts repaid during the year	-	479,889
Adjustment to prior year balances*	6,242	-
Grant receivable	5,560,413	1,023,373
Net grant receivable, end of year	5,419,187	1,023,373

* 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, 2022

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

December 31, 2022

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Draft

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 2022 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, 2022.

In our opinion, the accompanying Schedule of the Program as at December 31, 2022 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, 2022 and the "Instructions for Completion of the 2022 Year-End Settlement" dated March 1, 2023 (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.

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2022 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLNiagara Region

Section 1: Base Funding (January 1, 2022 to December 31, 2022)

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

Section 4: 2022 One-Time Funding Approved to March 31, 2023 (To be settled in 2023)

- One-Time Non-Covid Projects/Initiatives Funded at 100% (including Carry over programs from year 2021-22)
- One-Time Covid Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100% (including Carry over programs from year 2021-22)

Section 2: 2021 One-Time Funding Approved to March 31, 2022

- One-Time Non-Covid Projects/Initiatives Funded at 100%

Section 3: 2022 One-Time Funding Approved to December 31, 2022

- One-Time Non-Covid Projects/Initiatives Funded at 100%
- One-Time Covid Projects/Initiatives Funded at 100%

Section 5: 2023 One-Time Funding Approved to March 31, 2024 (To be settled in 2024)

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

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Section 1 Base Funding (January 1, 2022 to December 31, 2022)	Programs Funded at 70%	Mandatory Programs	23,753,050	23,753,050	35,488,532	(603,299)	24,419,663	23,753,050	-
		Covid-19 expense to be managed within Mandatory Program					-	-	-
		Sub-Total Programs Funded at 70%	23,753,050	23,753,050	35,488,532	(603,299)	24,419,663	23,753,050	-
	Programs Funded at 100%	Ontario Seniors Dental Care Program	2,421,175	2,421,184	2,421,184	-	2,421,184	2,421,175	9
		MOH / AMOH Compensation Initiative	351,000	207,760	118,755		118,755	118,755	89,005
		Unorganized Territories / Indigenous Public Health Programs					-	-	-
		Sub-Total Programs Funded at 100%	2,772,175	2,628,944	2,539,939	-	2,539,939	2,539,930	89,014
Total Section 1 Base Funding (January 1, 2022 to December 31, 2022)			26,525,225	26,381,994	38,028,471	(603,299)	26,959,602	26,292,980	89,014
Section 2 2021 One-Time Funding Approved to March 31, 2022	One-Time Non-Covid Projects / Initiatives Funded at 100%	Temporary Retention Incentive for Nurses	1,162,600	960,915	1,078,572		1,078,572	1,078,572	(117,657)
		Sub-Total One-Time Non-Covid Projects / Initiatives Funded at 100%	1,162,600	960,915	1,078,572	-	1,078,572	1,078,572	(117,657)
Total Section 2 - 2021 One-Time Funding Approved to March 31, 2022			1,162,600	960,915	1,078,572	-	1,078,572	1,078,572	- 117,657
Section 3 2022 One-Time Funding Approved to December 31, 2022	One-Time Non-Covid Projects / Initiatives Funded at 100%	School-Focused Nurses Initiative	1,995,900	1,995,900	1,995,900		1,995,900	1,995,900	-
		Cost-Sharing Mitigation	455,500	455,500	455,500		455,500	455,500	-
		Sub-Total One-Time Non-Covid Projects / Initiatives Funded at 100%	2,451,400	2,451,400	2,451,400	-	2,451,400	2,451,400	-
	One-Time Covid Projects / Initiatives Funded at 100%	COVID-19: General Program	9,012,900	4,118,400	7,536,614		7,536,614	7,536,614	(3,418,214)
		COVID-19: Vaccine Program	8,302,700	5,795,200	7,854,549	(62,222)	7,792,327	7,792,327	(1,997,127)
		Sub-Total One-Time Covid Projects / Initiatives Funded at 100%	17,315,600	9,913,600	15,391,163	(62,222)	15,328,941	15,328,941	(5,415,341)
Total Section 3 - 2022 One-Time Funding Approved to December 31, 2022			2,451,400	2,451,400	2,451,400	-	2,451,400	2,451,400	-

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2022 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLNiagara Region

Section 1: Base Funding (January 1, 2022 to December 31, 2022)

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

Section 2: 2021 One-Time Funding Approved to March 31, 2022

- One-Time Non-Covid Projects/Initiatives Funded at 100%

Section 3: 2022 One-Time Funding Approved to December 31, 2022

- One-Time Non-Covid Projects/Initiatives Funded at 100%
- One-Time Covid Projects/Initiatives Funded at 100%

Section 4: 2022 One-Time Funding Approved to March 31, 2023 (To be settled in 2023)

- One-Time Non-Covid Projects/Initiatives Funded at 100% (including Carry over programs from year 2021-22)
- One-Time Covid Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100% (including Carry over programs from year 2021-22)

Section 5: 2023 One-Time Funding Approved to March 31, 2024 (To be settled in 2024)

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

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Section 4 2022 One-Time Funding Approved to March 31, 2023 (To be settled in 2023)	One-Time Non-Covid Projects/ Initiatives Funded at 100%	Mandatory Programs: Needle Exchange Program	207,000	174,300	197,756		197,756	197,756	(23,456)
		Mandatory Programs: Public Health Inspector Practicum Program	60,000	60,000	60,000		60,000	60,000	-
		Mandatory Programs: New Purpose-Built Vaccine Refrigerators	20,200	20,200	20,200		20,200	20,200	-
		Mandatory Programs: Smoke-Free Ontario Enforcement Tablet Upgrades	13,600	13,600	13,600		13,600	13,600	-
		Mandatory Programs: Upgrade Network Switches					-	-	-
		Mandatory Programs: Website Rebuild - Accessibility and French Language Services					-	-	-
		Mandatory Programs: Acute Care Enhanced Surveillance System					-	-	-
		Temporary Retention Incentive for Nurses					-	-	-
		Sub-Total One-Time Non-Covid Projects / Initiatives Funded at 100%	300,800	268,100	291,556	-	291,556	291,556	(23,456)
	2021-22 Carry Over Non-Covid One-Time Funds at 100%	Infection Prevention and Control Hub Program					-	-	-
Mandatory Programs: Strategic Option Analysis						-	-	-	
Mandatory Programs: Merger Costs – Review and Planning						-	-	-	
Sub-Total Carry Over One-Time Non-Covid Projects / Initiatives Funded at 100%		-	-	-	-	-	-	-	
One-Time Covid Projects/ Initiatives Funded at 100%	COVID-19: 2020 General Program Extraordinary Costs					-	-	-	
	Sub-Total One-Time Covid Projects / Initiatives Funded at 100%	-	-	-	-	-	-	-	
One-Time Capital Projects Funded at 100%	Ontario Seniors Dental Care Program Capital :					-	-	-	
						-	-	-	
						-	-	-	
	Capital:					-	-	-	
						-	-	-	
						-	-	-	
	Sub-Total One-Time Capital Projects Funded at 100%	-	-	-	-	-	-	-	
2021-22 Carry Over One-Time Capital Projects at 100%	Ontario Seniors Dental Care Program Capital :					-	-	-	
						-	-	-	
						-	-	-	
						-	-	-	
	Capital :					-	-	-	
						-	-	-	
	Sub-Total Carry Over One-Time Capital Projects Funded at 100%	-	-	-	-	-	-	-	
Total Section 4 - 2022 One-Time Funding Approved to March 31, 2023 (To be settled in 2023)			300,800	268,100	291,556	-	291,556	291,556	- 23,456

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2022 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLNiagara Region

Section 1: Base Funding (January 1, 2022 to December 31, 2022)

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

Section 2: 2021 One-Time Funding Approved to March 31, 2022

- One-Time Non-Covid Projects/Initiatives Funded at 100%

Section 3: 2022 One-Time Funding Approved to December 31, 2022

- One-Time Non-Covid Projects/Initiatives Funded at 100%
- One-Time Covid Projects/Initiatives Funded at 100%

Section 4: 2022 One-Time Funding Approved to March 31, 2023 (To be settled in 2023)

- One-Time Non-Covid Projects/Initiatives Funded at 100% (including Carry over programs from year 2021-22)
- One-Time Covid Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100% (including Carry over programs from year 2021-22)

Section 5: 2023 One-Time Funding Approved to March 31, 2024 (To be settled in 2024)

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

	Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Section 5 2023 One-Time Funding Approved to March 31, 2024 (To be settled in 2024)	Ontario Seniors Dental Care Program	178,130	178,130				178,130	-
	Sub-Total One-Time Capital Projects / Initiatives Funded at 100%	178,130	178,130	-	-	-	178,130	-
Total Section 5 - 2023 One-Time Funding Approved to March 31, 2024 (To be settled in 2024)		178,130	178,130	-	-	-	178,130	-

Sub-Total 2022 Settlement (Non-Covid)	12,823,625	19,880,709	26,167,280	- 541,077	15,160,633	14,494,011	5,386,698
Sub-Total 2022 Settlement (Covid Programs)	17,315,600	9,913,600	15,391,163	- 62,222	15,328,941	15,328,941	- 5,415,341
Net Total 2022 Settlement (Section 1) + (Section 2) + (Section 3)	30,139,225	29,794,309	41,558,443	- 603,299	30,489,574	29,822,952	- 28,643

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
2022 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: **Niagara Region**

SCHEDULE 1: Schedule of Offset Revenues

Mandatory Programs (70%)	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2			
Meningococcal C Program clinic reimbursement	L 3		69,106	
Human Papilloma Virus Program reimbursement	L 4		68,446	
Healthy Smiles Ontario (70%) - part of Mandatory Programs	L 5			
Revenues Generated from Other Government Dental Program:	L 6			
Ontario Works (OW)	L 7			
Ontario Disability Support Program (ODSP)	L 8			
Other government dental programs (please specify):	L 9			
Other (Specify):	L 10			
By-Law Charges & Sales	L 11		30,481	
Other Revenue	L 12		435,267	
	L 13			
2022 Total Offset Revenues	L 14	To Summary Page Cell G18 - Offset (Revenue)	603,299	
Ontario Seniors Dental Care Program (100%)	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 15			
Client Co-Payments	L 16			
Revenues Generated from Other Government Dental Program:	L 17			
Ontario Works (OW)	L 18			
Ontario Disability Support Program (ODSP)	L 19			
Other government dental programs (please specify):	L 20			
	L 21			
	L 22			
	L 23			
2022 Total Offset Revenues	L 24	To Summary Page Cell G23 - Offset (Revenue)	-	

The Regional Municipality of Niagara Public Health Department

General Programs
Note to the Schedule
December 31, 2022

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, 2022 between the Ontario Ministry of Health and the Regional Municipality of Niagara and the Instructions for completing the 2022 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.

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

March 31, 2023

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

Draft

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, 2023 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, 2023 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.

The Regional Municipality of Niagara Public Health Department
Community Mental Health Program
Schedule of revenue and expenses
Year ended March 31, 2023

	Notes	Budget \$	2023 Actual \$	2022 Actual \$
Revenue				
Province of Ontario Grants		6,337,880	6,337,870	6,571,139
Miscellaneous		1,000	109,205	21,199
		6,338,880	6,447,075	6,592,338
Expenses				
Compensation				
Salaries		4,837,082	5,033,362	4,978,864
Employee benefits		988,944	1,020,624	1,002,927
		5,826,026	6,053,986	5,981,791
Service costs				
Administration costs	3	39,500	561,831	473,185
Audit and other professional fees		3,356	3,272	17,580
Computer maintenance and supplies		5,956	—	5,139
Printing, postage, stationery and office supplies		10,280	19,940	18,213
Other expenses		48,932	60,875	58,875
Rent and property taxes		220,280	220,558	413,622
Staff education		38,056	22,645	33,003
Telephone		14,563	17,795	19,898
Travel		131,931	195,187	155,094
		512,854	1,102,103	1,194,609
Total expenses		6,338,880	7,156,089	7,176,400
Ineligible administration costs	3	—	522,331	433,685
Total eligible expenses		6,338,880	6,633,758	6,742,715
Deficiency of revenue over eligible expenses		—	(186,683)	(150,377)

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.

The Regional Municipality of Niagara Public Health Department
Community Mental Health Program
Notes to the schedule of revenue and expenses
 March 31, 2023

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

	2023	2022
	\$	\$
Grant repayable, beginning of year	(1)	118,788
Amounts repaid during the year	1	(118,789)
Excess of revenue over eligible expenditures	—	—
Grant repayable, end of year	—	(1)

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:

	2023	2022
	\$	\$
Financial services	47,721	43,323
Human resource services	120,738	99,506
IT services	249,654	242,055
Debt charges	143,718	88,300
Total administration charges	561,831	473,185

**The Regional Municipality of Niagara Public Health Department
Community Mental Health Program**

Notes to the schedule of revenue and expenses

March 31, 2023

As per direction from the funding body, administration costs are limited to \$39,500 (\$39,500 in 2022) 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.

	2023	2022
	\$	\$
Total administration charges	561,831	473,185
Less: administration cost limit	39,500	39,500
Total ineligible administration costs	522,331	433,685

4. Rent and property taxes

In 2022, the program recorded a one-time reduction in rent of \$105,215, given by Niagara Region Public Health. This decreased the Mental Health deficit, but does not alleviate any future funding pressure on the program, as it is not an ongoing reduction.

Draft

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

March 31, 2023

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Note to the Annual Reconciliation Report	12

Draft

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, 2023 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, 2023 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.

IFIS / Recipient #	100238
SRI Organization Code	473
Report Name	2022-23 Account Reconciliation Report
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

Draft

TOTAL AGENCY

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

		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	6,447,075
Total Expenses Fund Type 2 (Above)	119	6,633,759
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	- 186,684
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	6,447,075
Total Expenses for the Provider	125	6,633,759
Net Surplus/Deficit	126	- 186,684

Draft

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

		OH - CMHP1	
Table B	Line #	2022-23 Final	Comments (Max 255 Characters)
Funding Initiative		Select Funding Initiative (where applicable)	
Ontario Health Cash Flow:			
Funding - Ontario Health (OH)	1	6,337,870	
Funding - Provincial MOH	2	-	
Funding - Ontario Health One-Time	3	109,205	
Funding - Provincial MOH One-Time	4	-	
Sessional fee funding - OH	5	-	
Sessional fee funding - MOH	6	-	
Total OH funding as per cash flow	7	6,447,075	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	-	
Other Funding Sources and Other Revenue	11	-	
Other revenue adjustments (detailed comments required)	12	-	
Total revenue adjustments	13	-	
Total FUND TYPE 2 funding for settlement purposes	14	6,447,075	
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	6,447,075	
EXPENSES- Fund Type 2			
Compensation			
Salaries and Wages (Worked + Benefit + Purchased)	20	4,531,125	

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

		OH - CMHP1	
Benefit Contributions	21	1,024,170	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	-	
Medical Staff Remuneration	24	536,564	
Sessional Fees	25	-	
Service Costs			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	308,555	
Community One Time Expense	28	-	
Equipment Expenses	29	13,358	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	26,229	
Buildings and Grounds Expenses	32	193,757	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	6,633,759	
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	-	
Total Expenses for Settlement Purposes	39	6,633,759	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of li	42	- 109,205	
Total operating expenses for settlement purposes	43	6,524,554	
Operating Recovery	44	-	
Sessional Fee Recovery	45	-	
One Time Recovery	46	-	

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

OH - CMHP1

Total Settlement Recovery		47	-	
TABLE C: One-Time Expenses		Line #	2022-23 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	109,205		
	65	-		
	66	-		
	67	-		
	68	-		

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

OH - CMHP1

	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
Total One-time operating expenses from One-time funding	79	109,205	
TABLE D: Operating Expenses	Line #	2022-23 Final	Comments (Max 255 Characters)
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	

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

		OH - CMHP1	
	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	-	
	110	-	
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	111	-	
Total One Time Expenses	112	109,205	
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	

CERTIFICATION TO BE COMPLETED BY BINDING AUTHORITIES

Certification by Provider Fiscal 2022-23

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.

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

March 31, 2023

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

Draft

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, 2023 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, 2023 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
July 20, 2023

The Regional Municipality of Niagara Public Health Department
Ambulance Communications Service
Schedule of revenues and expenditures
Year ended March 31, 2023

	Notes	Budget \$	2023 Actual \$	2022 Actual \$
Revenues				
Provincial grant		7,519,655	7,622,646	7,397,560
Other income		10,000	23,519	8,925
		7,529,655	7,646,165	7,406,485
Expenditures				
Salaries and benefits				
Salaries and wages		4,916,618	4,555,082	4,747,684
Employee benefits		1,723,766	2,024,412	1,665,472
Transportation and communications		169,650	150,843	147,792
Services and rentals		273,336	487,197	279,668
Supplies and equipment		193,737	221,559	151,877
Administrative costs	2	252,548	505,745	374,843
Total expenditures		7,529,655	7,944,838	7,367,336
Ineligible administration costs	2	—	(84,410)	(27,671)
Total eligible expenditures		7,529,655	7,860,428	7,339,665
(Deficiency) excess of revenues over eligible expenditures		—	(214,263)	66,820

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.

The Regional Municipality of Niagara Public Health Department
Ambulance Communications Service
Notes to the schedule of revenues and expenditures
 March 31, 2023

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 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.

Administration costs, which have been allocated, are:

	2023	2022
	\$	\$
Accounting services	7,933	6,292
Asset management services	2	—
Capital levy	83,521	22,605
Debt costs	889	5,067
Financial management	2,862	2,261
Human resources services	40,493	109,603
IT program support services and project costs	159,428	74,110
Land ambulance shared services	145,698	96,596
Legal services	8,963	4,134
Payroll services	52,207	51,346
Printing costs	212	199
Procurement services	3,509	2,625
Property management	28	5
	505,745	374,843

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:

	2023	2022
	\$	\$
Capital levy	83,521	22,605
Debt costs	889	5,066
	84,410	27,671

3. Budget data

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

Draft

Schedule of revenue and expenses

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

Infant and Child Development Services

March 31, 2023

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

Infant and Child Development Services
March 31, 2023

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Draft

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, 2023, 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, 2023, 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
July 20, 2023

**The Regional Municipality of Niagara
Public Health Department
Infant and Child Development Services**

Schedule of revenue and expenses

Year ended March 31, 2023

	2022-23 Budget	2022-23 Actual	2021-22 Actual
Revenue:			
Province of Ontario - Service contract	568,428	568,428	518,647
Expenditure:			
Salaries/benefits:			
Salaries	425,810	431,128	413,528
Benefits	107,230	106,752	92,598
	533,040	537,880	506,126
Other service costs:			
Administration costs (Note 4)	28,886	54,999	19,973
Supplies	3,500	385	1,161
Staff travel	20,000	23,201	3,653
Staff training	2,500	1,604	1,419
Audit services	2,800	2,865	2,802
IT licenses and support	2,300	-	-
Utilities and taxes	2,000	1,435	1,747
Purchased services	1,988	794	1,383
Fees and dues	300	270	356
	64,274	85,553	32,494
Total expenditures	597,314	623,433	538,620
Excess of expenditures over revenue	(28,886)	(55,005)	(19,973)

The Regional Municipality of Niagara Public Health Department

Infant and Child Development Services

Notes to the schedule of revenues and expenses

March 31, 2023

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 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

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. Grant 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

The Regional Municipality of Niagara Public Health Department

Infant and Child Development Services

Notes to the schedule of revenues and expenses

March 31, 2023

recovered/repaid in the subsequent year. The surplus repayable to the Province of Ontario for the 12-months ended March 31, 2023, is \$nil (2021-22 \$49,781).

	2022-23	2021-22
	\$	\$
Grant repayable beginning of period	(49,781)	-
Excess of grant over allowable expenses	-	(49,781)
Excess of expenditures over revenue	55,004	19,973
Expenditures in excess of the budget	(55,004)	(19,973)
Grant repayable, end of period	(49,781)	(49,781)

3. 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:

	2022-23	2022-23	2021-22
	Budget	Actual	Actual
	\$	\$	\$
Accounting services	974	890	764
Payroll services	8,117	5,334	4,638
Human resources services	5,810	6,641	3,714
IT program support services	9,949	27,712	6,963
Insurance costs	577	813	533
Printing costs	708	309	801
Capital financing	2,751	13,299	2,560
	28,886	54,999	19,973

The Regional Municipality of Niagara Public Health Department

Infant and Child Development Services

Notes to the schedule of revenues and expenses

March 31, 2023

4. 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.

Draft

Schedule of revenue and expenses

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

Healthy Babies, Healthy Children Program

March 31, 2023

The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program

March 31, 2023

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Draft

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, 2023, 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, 2023, 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

July 20, 2023

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

Healthy Babies, Healthy Children Program
Schedule of revenue and expenses
Year ended March 31, 2023

	2022-23 Budget	2022-23 Actual	2021-22 Actual
	\$	\$	
Revenue			
Province of Ontario operating grants	2,347,355	2,347,355	2,330,567
Province of Ontario COVID one-time grants	-	-	-
Other revenue	-	10,420	5,498
	2,347,355	2,357,775	2,336,065
Expenses			
Salaries and Wages: unionized			
Public Health Nurses	1,201,550	1,230,729	1,195,291
Employee Benefits	329,549	337,164	334,989
Lay Home Visitors	232,382	225,754	209,108
Clerical	109,680	109,538	103,354
WSIB	-	-	-
Salaries and Wages: non-unionized			
Management	249,260	251,833	239,715
Administration ISCIS	77,809	79,471	75,891
Employee Benefits	71,365	70,813	66,275
	2,271,595	2,305,302	2,224,623
Operating Costs			
Administration costs (Note 3)	129,515	256,609	92,346
Travel - Mileage	55,000	18,823	33,747
Professional Development	3,985	3,961	32,462
Program Supplies/Resources	1,500	7,494	27,746
Communication costs	7,000	8,636	7,818
Office Supplies	1,800	6,940	3,553
Audit Fees	5,975	12,007	5,916
Cleaning Allowance	500	200	200
	205,275	314,670	203,788
Total expenses	2,476,870	2,619,972	2,428,411
Deficiency of revenue over eligible expense	(129,515)	(262,197)	(92,346)

The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program

Notes to the schedule of revenue and expenses

March 31, 2023

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.

The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program

Notes to the schedule of revenue and expenses

March 31, 2023

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 subsequent year. The surplus repayable to the Province of Ontario for the year ended March 31, 2023, is \$nil (2021-22 \$20,638).

	2023	2022
	\$	\$
Grant receivable (repayable), beginning of period	(20,638)	-
Excess of grant over allowable expenses	-	(20,638)
Excess of expenditures over revenue	262,197	92,346
Expenditures in excess of the budget	(262,197)	(92,346)
Grant receivable (repayable), end of period	(20,638)	(20,638)

3. Administration costs

	2023 Budget \$	2023 Actual \$	2022 Actual \$
Accounting services	2,484	1,594	1,776
Payroll services	36,497	23,606	23,265
Human resources services	22,674	17,459	18,968
IT program support services	43,768	124,047	31,630
Insurance costs	2,612	4,241	2,393
Printing costs	9,183	9,970	2,713
Capital financing allocation	12,297	75,692	11,601
	129,515	256,609	92,346

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.