
Subject: Approval of Public Health and Emergency Services Program Audits

Report To: Public Health and Social Services Committee

Report date: Tuesday, June 11, 2024

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, 2023 (Appendix 1 and 2 to Report PHD 3-2024), **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, 2024 (Appendix 3 and 4 to Report PHD 3-2024), **BE APPROVED**;
3. That the draft audited schedules of revenue and expenses for the following programs for the fiscal year ended March 31, 2024, **BE APPROVED**:
 - Ambulance Communication Services (Appendix 5 to Report PHD 3-2024)
 - Infant and Child Development Services (ICDS) (Appendix 6 to Report PHD 3-2024)
 - Healthy Babies, Healthy Children (HBHC) (Appendix 7 to Report PHD 3-2024);
4. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
5. That Report PHD 3-2024 **BE FORWARDED** to the Region's Audit Committee for information.

Key Facts

- The purpose of this report is to obtain approval of the audited schedules of revenues and expenses, annual reconciliation return and questionnaire in accordance with the provincial requirements.
- The Ministry submission deadline for the General Program, Ambulance Communication Services and Community Mental Health is June 30, 2024.
- The Ministry submission deadline for ICDS and HBHC programs is July 31, 2024.
- 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 3-2024.

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, 2023, there was a net grant receivable of \$6,303,251. The majority of this receivable is related to 100% funding for COVID-19 which was received in February.
- Community Mental Health Program – This program has no funds returnable for the reporting period ending March 31, 2024, as the Region has expended \$120,455, in excess of the provincial grant for the period.
- Ambulance Communication Services – This program has no funds returnable for the reporting period March 31, 2024, as the Region expended \$682,106, 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, 2024, 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, 2024, 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 financial information is aligned to Effective Region, delivery of fiscally responsible and sustainable core services.

Other Pertinent Reports

None.

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This report was prepared in consultation with Michael Leckey, Program Financial Specialist and Paula Ollier, 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