

Annual Reconciliation Report

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

General Programs

December 31, 2023

The Regional Municipality of Niagara Public Health Department

December 31, 2023

Table of contents

Independent Auditor’s Report.....	3-5
Annual Reconciliation Report.....	6-15
Note to the Schedule.....	16

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 2023 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, 2023.

In our opinion, the accompanying Schedule of the Program as at December 31, 2023 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, 2023 and the "Instructions for Completion of the 2023 Year-End Settlement" dated February 6, 2024 (collectively referred to as the "Guidelines").

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

We draw attention to the fact that the Schedule has been prepared in accordance with the Guidelines. The Schedule is prepared to assist the Region in complying with the financial reporting provisions of the Guidelines. As a result, the Schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

Management is responsible for the preparation of the Schedule in accordance with the Guidelines, and for such internal control as management determines is necessary to enable the preparation of the Schedule that is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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

Chartered Professional Accountants
Licensed Public Accountants
June 27, 2024

**MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2023 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)**

NAME OF PUBLIC HEALTH UNIT: Niagara Region

Section 1: Base Funding (January 1, 2023 to December 31, 2023)

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

Section 2: 2022 One-Time Funding Approved to March 31, 2023

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

Section 3: 2023 One-Time Funding Approved to December 31, 2023

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

Section 4: 2023 One-Time Funding Approved to March 31, 2024

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

		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, 2023 to December 31, 2023)	Programs Funded at 70%	Mandatory	23,990,650	23,990,650	35,994,435	(431,748)	24,893,881	23,990,650	-
							-	-	-

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
		Sub-Total Programs Funded at 70%	23,990,650	23,990,650	35,994,435	(431,748)	24,893,881	23,990,650	-
	Programs Funded at 100%	Ontario Seniors Dental Program	2,720,950	2,720,947	2,720,950	-	2,720,950	2,720,950	(3)
		MOH/AMOH Compensation Initiative	351,000	211,800	159,780		159,780	159,780	52,020
							-	-	-
		Sub-Total Programs Funded at 100%	3,071,950	2,932,747	2,880,730	-	2,880,730	2,880,730	52,017
Total Section 1 Base Funding (January 1, 2023 to December 31, 2023)			27,062,600	26,923,397	38,875,165	(431,748)	27,774,611	26,871,380	52,017
Section 2 2022 One-Time Funding Approved to March 31, 2023	One-Time Non-Covid Projects / Initiatives Funded at 100%	Mandatory Programs: Needle Syringe Program	207,000	207,000	207,000		207,000	207,000	-
		Sub-Total One-Time Non-Covid Projects / Initiatives Funded at 100%	207,000	207,000	207,000	-	207,000	207,000	-

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
	One-Time Covid Projects / Initiatives Funded at 100%						-	-	-
		Sub-Total One-Time Covid Projects Funded at 100%	-	-	-	-	-	-	-
	One-Time Capital Projects / Initiatives Funded at 100%						-	-	-
		Sub-Total One-Time Capital Projects Funded at 100%	-	-	-	-	-	-	-
Total Section 2 - 2022 One-Time Funding Approved to March 31, 2023			207,000	207,000	207,000	-	207,000	207,000	-

		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 3 2023 One-Time Funding Approved to December 31, 2023	One-Time Non-Covid Projects / Initiatives Funded at 100%	School-Focused Nurses Initiative	1,000,000	1,000,000	1,000,000		1,000,000	1,000,000	-
		Cost-Sharing Mitigation	455,500	455,500	455,500		455,500	455,500	-
							-	-	-
							-	-	-
		Sub-Total One-Time Non-Covid Projects / Initiatives Funded at 100%	1,455,500	1,455,500	1,455,500	-	1,455,500	1,455,500	-
	One-Time Covid Projects / Initiatives Funded at 100%	COVID-19 General Program Extraordinary Costs	4,686,400	-	4,686,208		4,686,208	4,686,208	(4,686,208)
		COVID-19 Vaccine Program Extraordinary Costs	2,868,100	-	2,475,219	(15,890)	2,459,329	2,459,329	(2,459,329)
		Sub-Total One-Time Covid Projects / Initiatives Funded at 100%	7,554,500	-	7,161,427	(15,890)	7,145,537	7,145,537	- 7,145,537

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Total Section 3 - 2022 One-Time Funding Approved to December 31, 2023			9,010,000	1,455,500	8,616,927	- 15,890	8,601,037	8,601,037	(7,145,537)
Section 4 2023 One-Time Funding Approved to March 31, 2024 (To be settled with 2024 settlement)	One-Time Non-Covid Projects/ Initiatives Funded at 100%	Mandatory Programs: Needle Syringe Program	214,400	150,800	150,800		150,800	150,800	-
		Mandatory Programs: Public Health Inspector Practicum Program	40,000	40,000	40,000		40,000	40,000	-
		Infection Prevention and Control Hubs	328,800	246,600	180,769		180,769	180,769	65,831
		Pandemic Response and Recovery: Childhood Vaccinations Catch-up and Supporting School-Aged Children/Youth in Schools	3,497,000	2,622,744	1,827,869		1,827,869	1,827,869	794,875

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province	
	One-Time Capital Projects Funded at 100%	Ontario Seniors Dental Care Program Capital: Mobile Dental Clinic Bus	437,500				-	-	-	
		Sub-Total One-Time Capital Projects Funded at 100%	437,500	-	-	-	-	-	-	
	2022-23 Carry Over One-Time Capital Projects at 100%	Ontario Seniors Dental Care Program Capital: Mobile Dental Clinic Bus	237,500	237,500			-	-	237,500	
		Sub-Total Carry Over One-Time Capital Projects Funded at 100%	237,500	237,500	-	-	-	-	237,500	
	Total Section 4 - 2023 One-Time Funding Approved to March 31, 2024 (To be settled in 2024)			4,873,500	3,297,644	2,199,438	-	2,199,438	2,199,438	1,098,206

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Sub-Total 2023 Settlement (Non-Covid Programs)			28,725,100	28,585,897	40,537,665	- 431,748	29,437,111	28,533,880	52,017
Sub-Total 2023 Settlement (Covid Programs)			7,554,500	-	7,161,427	- 15,890	7,145,537	7,145,537	- 7,145,537
Net Total 2022 Settlement (Section 1) + (Section 2) + (Section 3)			36,279,600	28,585,897	47,699,092	- 447,638	36,582,648	35,679,417	- 7,093,520

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
2023 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		6,640	
Meningococcal C Program clinic reimbursement	L 3		49,785	
Human Papilloma Virus Program reimbursement	L 4		91,350	
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		83,473	
Other Revenue	L 12		200,500	
	L 13			
2023 Total Offset Revenues	L 14	To Summary Page Cell G18 - Offset	431,748	

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			
2023 Total Offset Revenues	L 24	To Summary Page Cell G23 - Offset	-	

The Regional Municipality of Niagara Public Health Department

General Programs
Note to the Schedule
December 31, 2023

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, 2023 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.