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

March 31, 2024

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Independent Auditor's Report

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

Opinion

We have audited the accompanying schedule of revenues and expenditures of the Regional Municipality of Niagara (the “Region”) Public Health Department – Ambulance Communications Service (the “Program”), for the year ended March 31, 2024 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, 2024 is prepared, in all material respects, in accordance with the financial reporting provisions of the agreement between the Her Majesty the Queen in Right of Ontario, as represented by the Minister of Health (formerly the Minister of Health and Long-Term Care) and the Regional Municipality of Niagara signed May 28, 2010 (the “guidelines”).

Basis for Opinion

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedule is prepared to assist the Region in complying with the guidelines. As a result, the schedule may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Schedule

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

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

Auditor's Responsibilities for the Audit of the Schedule

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

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

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

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

Chartered Professional Accountants
Licensed Public Accountants
June 27, 2024

**THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT
AMBULANCE COMMUNICATION SERVICES**
Schedule of Revenues and Expenditures
For the year ending March 31, 2024

	Year ending March 31, 2024 Budget	Year ending March 31, 2024 Actual	Year ending March 31, 2023 Actual
Revenues:			
Provincial grant	7,447,927	7,494,526	\$ 7,622,646
Other Revenue	5,000	10,826	23,519
	<u>7,452,927</u>	<u>7,505,352</u>	<u>7,646,165</u>
Expenditures:			
Salaries and benefits			
Salaries & Wages	4,835,789	4,867,692	4,555,082
Employee benefits	1,629,916	2,256,273	2,024,412
Transportation & communications	159,050	189,875	150,843
Services & rentals	277,466	391,001	487,197
Supplies & equipment	272,903	78,795	221,558
Administrative costs (Note 2)	277,802	446,872	505,745
Total Expenditures	<u>7,452,927</u>	<u>8,230,508</u>	<u>7,944,837</u>
Ineligible administration costs (Note 2)	-	(43,050)	(84,410)
Total eligible expenditures	<u>7,452,927</u>	<u>8,187,458</u>	<u>7,860,427</u>
Excess of expenditures over revenue	\$ -	\$ (682,106)	\$ (214,262)

**The Regional Municipality of Niagara Public Health Department
Ambulance Communications Service
Notes to the schedule of revenues and expenditures
March 31, 2024**

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, 2024

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.

The Regional Municipality of Niagara Public Health Department
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Notes to the schedule of revenues and expenditures
 March 31, 2024

2. Administration costs (continued)

Administration costs, which have been allocated, are:

	2024	2023
	\$	\$
Accounting services	7,127	7,933
Asset management services	6	2
Capital levy	42,139	83,521
Debt costs	911	889
Financial management	3,110	2,862
Human resources services	42,871	40,493
IT program support services and project costs	163,261	159,428
Land ambulance shared services	101,108	145,698
Legal services	7,433	8,963
Payroll services	76,529	52,207
Printing costs	150	212
Procurement services	2,228	3,509
Property management	—	28
	446,872	505,744

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:

	2024	2023
	\$	\$
Capital levy	42,139	22,605
Debt costs	911	5,066
	43,050	27,671

The Regional Municipality of Niagara Public Health Department
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Notes to the schedule of revenues and expenditures
March 31, 2024

3. Budget data

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