

Schedule of revenue and expenses

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

Infant and Child Development Services

March 31, 2024

# The Regional Municipality of Niagara Public Health Department

Infant and Child Development Services  
March 31, 2024

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## 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, 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 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  
June 27, 2024

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

Schedule of revenue and expenses  
Year ended March 31, 2024

	2023-24 MOH Budget	2023-24 Actual	2022-23 Actual
<b>Revenue:</b>			
Province of Ontario - Service contract	568,428	568,248	568,428
	<u>568,428</u>	<u>568,248</u>	<u>568,428</u>
<b>Expenditure:</b>			
Salaries/benefits:			
Salaries	440,139	435,859	431,128
Benefits	108,983	111,168	106,752
	<u>549,122</u>	<u>547,028</u>	<u>537,880</u>
Other service costs:			
Administration costs (Note 4)	28,886	49,542	54,999
Supplies	3,500	115	385
Staff travel	22,000	14,328	23,201
Staff training	2,500	1,603	1,604
Audit services	3,100	3,068	2,865
Utilities and taxes	2,000	1,312	1,435
Purchased services	1,988	524	794
Fees and dues	300	270	270
	<u>64,274</u>	<u>70,763</u>	<u>85,552</u>
<b>Total expenditures</b>	<u>613,396</u>	<u>617,790</u>	<u>623,432</u>
<b>Excess of expenditures over revenue</b>	<u>(44,968)</u>	<u>(49,542)</u>	<u>(55,004)</u>

**The Regional Municipality of Niagara  
Public Health Department**  
Infant and Child Development Services  
Notes to the schedule of revenues and expenses  
March 31, 2024

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**1. Significant accounting policies**

This financial statement has been prepared for the Ontario Ministry of Children, Community and Social Services ("the Ministry"). It is prepared in accordance with Canadian public sector accounting standards, except that it does not provide for employee future benefits and tangible capital assets are expensed as incurred. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial statements necessarily involves the use of estimates and approximations.

Significant accounting policies are as follows:

*Revenue recognition*

Revenue and expenditures are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they become available and measurable. Expenditures 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 for municipal purposes. 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 recovered/repaid in the subsequent year. The surplus repayable to the Province of Ontario for the 12-months ended March 31, 2024, is \$nil (2022-23 \$nil).

**The Regional Municipality of Niagara  
Public Health Department**  
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	<b>2023-24</b>	<b>2022-23</b>
	\$	\$
Grant repayable beginning of period	<b>(49,781)</b>	(49,781)
Excess of grant over allowable expenses	-	-
Excess of expenditures over revenue	<b>49,542</b>	<b>55,004</b>
Expenditures in excess of the budget	<b>(49,542)</b>	<b>(55,004)</b>
<b>Grant repayable, end of period</b>	<b>(49,781)</b>	<b>(49,781)</b>

**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:

	<b>2023-24</b>	<b>2023-24</b>	<b>2022-23</b>
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>
	\$	\$	\$
Accounting services	587	908	890
Payroll services	4,063	7,355	5,334
Human resources services	2,625	4,122	6,641
IT program support services	16,554	28,580	27,712
Insurance costs	507	712	813
Printing costs	226	380	309
Capital financing	4,325	7,485	13,299
	<b>28,886</b>	<b>49,542</b>	54,999

**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.