

Schedule of revenue and expenses

**The Regional Municipality of Niagara
Public Health Department**
Healthy Babies, Healthy Children Program

March 31, 2024

The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program
March 31, 2024

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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, 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 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.^b

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.

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	2023-24 Budget	2023-24 Actual	2022-23 Actual
	\$	\$	
Revenue			
Province of Ontario operating grants	2,347,355	2,347,355	2,347,355
Province of Ontario COVID one-time grants	-	-	-
Other revenue	-	9,553	10,420
	2,347,355	2,356,908	2,357,775
Expenses			
Salaries and Wages: unionized			
Public Health Nurses	1,289,053	1,118,610	1,230,729
Employee Benefits	353,548	331,113	337,164
Lay Home Visitors	249,306	163,158	225,754
Clerical	117,667	111,329	109,538
WSIB	-	-	-
Salaries and Wages: non-unionized			
Management	267,413	375,684	251,833
Administration ISCIS	83,476	82,665	79,471
Employee Benefits	76,562	103,879	70,813
	2,437,026	2,286,437	2,305,301

	2023-24 Budget	2023-24 Actual	2022-23 Actual
Operating Costs			
Administration costs (Note 3)	129,515	203,452	256,609
Travel - Mileage	55,000	30,973	18,823
Professional Development	3,985	17,924	3,961
Program Supplies/Resources	1,500	6,259	7,494
Communication costs	7,000	6,983	8,636
Office Supplies	1,438	9,807	6,940
Audit Fees	6,337	731	12,007
Cleaning Allowance	500	150	200
	205,275	276,280	314,670
Total expenses	2,642,300	2,562,717	2,619,972
Deficiency of revenue over eligible expenses	(294,945)	(205,809)	(262,197)

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1. **Summary of significant accounting policies**

Basis of accounting

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 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

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subsequent year. The surplus repayable to the Province of Ontario for the year ended March 31, 2024, is \$nil (2022-23 \$nil).

	2024	2023
	\$	\$
Grant receivable (repayable), beginning of period	(20,638)	(20,638)
Excess of grant over allowable expenses	-	-
Excess of expenditures over revenue	205,809	262,197
<u>Expenditures in excess of the budget</u>	<u>(205,809)</u>	<u>(262,197)</u>
<u>Grant receivable (repayable), end of period</u>	<u>(20,638)</u>	<u>(20,638)</u>

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:

	2024	2024	2023
	Budget	Actual	Actual
	\$	\$	\$
Accounting services	2,484	1,505	1,594
Payroll services	36,497	30,918	23,606
Human resources serv	22,674	16,252	17,459
IT program support ser	43,768	106,039	124,047
Legal services	-	-	-
Insurance costs	2,612	3,616	4,241
Printing costs	9,183	14,626	9,970
Capital financing allocat	12,297	30,496	75,692
	<u>129,515</u>	<u>203,452</u>	<u>256,609</u>

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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.