
Annual Reconciliation Report
The Regional Municipality of Niagara
Public Health Department
Community Mental Health Program

March 31, 2019

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Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara, Hamilton Niagara Haldimand Brant Local Health Integration Network and the Ontario Ministry of Health and Long-Term Care

Opinion

We have audited the accompanying schedules (ARRFin1 and ARRFin2) and the Proxy Pay Equity Reconciliation Report (excluding statistics and FTEs) of the Annual Reconciliation Report of the Regional Municipality of Niagara Public Health Department Community Mental Health Program (the "Program" or "Region") for the year ended March 31, 2019 and note to the schedules (collectively referred to as the "schedules").

In our opinion, the accompanying schedules of the Program for the year-ended March 31, 2019 have been prepared, in all material respects, in accordance with the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Long-Term Care (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 Schedules* 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 schedules are prepared to assist the Program in complying with the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Long-Term Care. 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 Schedules

Management is responsible for the preparation of the schedules in accordance with the guidelines, and for such internal control as management determines is necessary to enable the preparation of the schedules that are 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 Schedules

Our objectives are to obtain reasonable assurance about whether the schedules 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 the schedules.

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 schedules, 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
[date of audit report]

IDENTIFICATION

IFIS / Recipient #		100238
SRI Organization Code	473	
Report Name	2018-19 Account Reconciliation Report	
LHIN Name	Hamilton Niagara Haldimand Brant (Hnhb)	
Service Provider Name	Community Mental Health Program	
Service Provider Legal Name	Community Mental Health Program	

Service Provider Address

Address 1	1815 Sir Isaac Brock Way	
Address 2		0
City	Thorold	
Postal Code	L2V 4T7	

HSP Contact Name	Michael Leckey	
HSP Contact Position	Program Financial Specialist	
HSP Contact Phone Number	905-685-4225 x 7439	
HSP Contact E-mail Address	michael.leckey@niagararegion.ca	

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TOTAL AGENCY

Form ARRfin 1- Total LHIN & Ministry Managed- Financial
Community Mental Health Program

		TOTAL HSP
TABLE G: Total Agency Reporting		
Summary by Fund Type (Total Agency Financials)		
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
Net Surplus/Deficit Fund Type 1 (Hospital)	117	-
Total Revenue Fund Type 2 (Above)	118	6,148,267
Total Expenses Fund Type 2 (Above)	119	6,029,478
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	118,789
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
Net Surplus/Deficit Fund Type 3 (Other)	123	-
Total Revenue for the Provider	124	6,148,267
Total Expenses for the Provider	125	6,029,478
Net Surplus/Deficit	126	118,789

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**Form ARRFin2 - LHIN Managed Programs
Community Mental Health Program**

Table B		LHIN - CMHP1	
		2018-19 Final	Comments (Max 255 Characters)
Funding Initiative		Select Funding Initiative (where applicable)	
LHIN Cash Flow:			
	1		
Funding - Local Health Integrated Networks		6,138,731	
Funding - Provincial MOHLTC (Allocation)	2	-	
Funding - LHINs One Time	3	-	
Funding - MOHLTC One Time	4	-	
Sessional fee funding - LHIN	5	-	
Sessional fee funding - MOHLTC	6	-	
Total LHIN/MOHLTC funding as per cash flow	7	6,138,731	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	-	
Other Funding Sources and Other Revenue	11	9,536	Misc.
Other revenue adjustments (detailed comments required)	12	-	
Total revenue adjustments	13	9,536	
Total FUND TYPE 2 funding for settlement purposes	14	6,148,267	
Deferred LHIN/MMP funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-	
Amortization of donation revenue and LHIN funding in the current fiscal year	16	-	
Other Adjustments including LHIN/MOHLTC recovery (detailed comments required)	18	-	
Total Revenue FUND TYPE 2	19	6,148,267	
EXPENSES- Fund Type 2			
Compensation			
Salaries and Wages (Worked + Benefit + Purchased)	20	3,954,790	
Benefit Contributions	21	860,237	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	32,665	
Medical Staff Remuneration	24	538,527	
Sessional Fees	25	-	
Service Costs			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	330,777	
Community One Time Expense	28	-	
Equipment Expenses	29	45,337	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	31,769	
Buildings and Grounds Expenses	32	235,376	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	6,029,478	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	-	
Total Capitalized Purchases and Services in current year	36	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-	
(CHC & Home Care purposes only) Less: Other adjustments	38	-	
Total Expenses for Settlement Purposes	39	6,029,478	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of line 63 & 79)	42	-	
Total operating expenses for settlement purposes	43	6,029,478	
Operating Recovery	44	118,789	
Sessional Fee Recovery	45	-	
One Time Recovery	46	-	
Total Settlement Recovery	47	118,789	
TABLE C: One-Time Expenses			
Capitalized purchases from One Time funding Section C-1			
	48	-	
	49	-	
	50	-	
	51	-	
	52	-	
	53	-	
	54	-	
	55	-	
	56	-	
	57	-	
	58	-	
	59	-	
	60	-	
	61	-	
	62	-	
Total One-time capitalized purchases from One-time funding	63	-	

Form ARRFin2 - LHIN Managed Programs
Community Mental Health Program

		LHIN - CMHP1	
Operating expenses from One Time Funding Section C-2			
	64	-	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
Total One-time operating expenses from One-time funding		79	-
TABLE D: Operating Expenses		Line #	2018-19 Final
			Comments (Max 255 Characters)
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	
	94	-	
Total Capitalized expenses from Operating Funding		95	-
Non- capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	
	110	-	
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding		111	-
Total One Time Expenses		112	-
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)			
# of Sessions Delivered (From Sessional Fees)	113	0	
Calculated Cost Per Session	114	0.00	

PROXY PAY EQUITY ANNUAL REPORT

This form is to be completed by transfer payment organizations who receive proxy pay equity funding from the Ministry of Health and Long-Term Care, pursuant to the April 23, 2003 Memorandum of Settlement. It must be completed on an annual basis until an organization no longer has a pay equity obligation.

SECTION 1: BASIC PROGRAM INFORMATION			
Name of Agency:	Community Mental Health Program		
Vendor #:		Reporting Period: from	
		to	
Contact Person:			Phone:

SECTION 2: EXPENDITURE REPORT			
<u>Sources of Proxy Pay Equity Funds</u>			
Ministry of Health and Long-Term Care	\$		A
Other (Specify)			
TOTAL		0.00	
<u>Expenditures</u>			
Actual Proxy Pay Equity Expenses			B
Surplus(Deficit)		0.00	A-B
Current Outstanding Liabilities			
Total Number of Individuals Receiving Proxy Pay Equity			

SECTION 3: CERTIFICATION	
I, hereby certify that to the best of my knowledge the financial data is correct and it is reflected in the year-end settlement.	
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="width: 40%; border-bottom: 1px solid black; margin-bottom: 5px;"></div> <div style="width: 15%; text-align: center;">Title:</div> <div style="width: 35%; border-bottom: 1px solid black; margin-bottom: 5px;"></div> </div> (Signature of Health Service Provider Authority)	

Certification by Provider Fiscal 2018-19

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFIn1, ARRFIn2 and ARRFIn3 are complete and accurate

Community Mental Health Program	
Dr. Mustafa Hirji	
Name of Signing Officer	Date
_____ Signing Officer***	
Medical Officer of Health (Acting)	
Title	
Ron Tripp	
Name of Signing Officer	Date
_____ Signing Officer***	
Chief Administrative Officer (Acting)	
Title	

***I have the authority to bind the Health Service Provider

The Regional Municipality of Niagara Public Health Department
Community Mental Health Program
Note to the Annual Reconciliation Report
March 31, 2019

1. Significant accounting policies

Basis of accounting

These Schedules have been prepared for the Ontario Ministry of Health and Long-Term Care and the Hamilton Niagara Haldimand Brant Local Health Integration Network. They are prepared 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. Since precise determination of many assets and liabilities is dependent upon future events, the preparation of periodic financial information necessarily involves the use of estimates and approximations. These have been made using careful judgments.

Revenues and expenses

Revenues and expenses are reported on the accrual basis of accounting, with the exception of employee future benefits below.

The accrual basis of accounting recognizes revenues as they become available and measureable, expenses 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

Tangible capital assets acquired are reported as an expenditure, and 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.