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**Subject:** Approval of Public Health and Emergency Services Program Audits

**Report To:** Public Health and Social Services Committee

**Report date:** Tuesday, June 11, 2024

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## Recommendations

1. That the draft audited schedule of revenue and expenses and the annual reconciliation return for the Public Health General Programs for the year ended December 31, 2023 (Appendix 1 and 2 to Report PHD 3-2024), **BE APPROVED**;
2. That the draft audited schedule of revenue and expenses and the annual reconciliation return for the Community Mental Health Program for the year ended March 31, 2024 (Appendix 3 and 4 to Report PHD 3-2024), **BE APPROVED**;
3. That the draft audited schedules of revenue and expenses for the following programs for the fiscal year ended March 31, 2024, **BE APPROVED**:
  - Ambulance Communication Services (Appendix 5 to Report PHD 3-2024)
  - Infant and Child Development Services (ICDS) (Appendix 6 to Report PHD 3-2024)
  - Healthy Babies, Healthy Children (HBHC) (Appendix 7 to Report PHD 3-2024);
4. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
5. That Report PHD 3-2023 **BE FORWARDED** to the Region's Audit Committee for information.

## Key Facts

- The purpose of this report is to obtain approval of the audited schedules of revenues and expenses, annual reconciliation return and questionnaire in accordance with the provincial requirements.
- The Ministry submission deadline for the General Program, Ambulance Communication Services and Community Mental Health is June 30, 2024.
- The Ministry submission deadline for ICDS and HBHC programs is July 31, 2024.
- As per Financial Reporting and Forecasting Policy (C-F-020), other financial statements or schedules performed for Ministry funding purposes, will be recommended for approval to Council by the Standing Committee with oversight of the program. Upon approval by Council, the department Commissioner, or delegated authority, and the Treasurer, will be authorized to sign the auditor's representation

letter to obtain the auditor's signed report. The approved statements will then be forwarded to the Audit Committee for information.

## **Financial Considerations**

The schedules of revenue and expenses (financial schedules) and annual reconciliation returns have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

Draft copies of the financial schedule and annual reconciliation return are attached as Appendices 1 through 7 of Report PHD 3-2024.

The financial schedules are prepared specifically for the purposes of meeting the requirements as outlined in the service agreements with the respective funding Ministries. The financial schedules have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the corresponding Ministry.

The financial schedules for Public Health and Emergency Services Programs are a Ministry requirement and specific reporting provisions and agreements are noted in the audit reports for each of the respective programs. The financial schedules are all prepared to assist the Region in complying with the guidelines. As a result, the schedule may not be suitable for another purpose.

## **Analysis**

The program audits were completed by the Region's external auditors, Deloitte. The auditors have indicated that, based on their review, nothing has come to their attention that causes them to believe that this information is not, in all material respects, in accordance with the respective Ministry requirements identified.

The recommendation for approval of audited schedules performed for Ministry funding purposes rest with the Committee to which the department responsible for the funding reports. Upon approval by the Committee, these schedules are forwarded to the Audit Committee for information. Then the department's Commissioner and Treasurer will be authorized to sign the auditor's representation letter to obtain the auditor's signed report.

Below is a summary of the results of the audited financial schedules. These financial schedules are subject to minor wording changes once schedules are finalized:

- Public Health General Programs – The grant receivable from the Province of Ontario is subject to audit verification by the Ontario Ministry of Health. Grants receivable are non-interest bearing and are normally received in the subsequent year. As of December 31, 2023, there was a net grant receivable of \$6,303,251. The majority of this receivable is related to 100% funding for COVID-19 which was received in February.
- Community Mental Health Program – This program has no funds returnable for the reporting period ending March 31, 2024, as the Region has expended \$120,455, in excess of the provincial grant for the period.
- Ambulance Communication Services – This program has no funds returnable for the reporting period March 31, 2024, as the Region expended \$682,106, in excess of the provincial grant for the period.
- Infant and Child Development Services – This program has no funds returnable for the reporting period ending March 31, 2024, as the Region has expended all allocated funding.
- Healthy Babies, Healthy Children – This program has no funds returnable for the reporting period ending March 31, 2024, as the Region has expended all allocated funding.

### **Alternatives Reviewed**

The audited financial schedules and annual reconciliation report are a Ministry requirement and therefore no alternatives are available.

### **Relationship to Council Strategic Priorities**

Providing financial information is aligned to Effective Region, delivery of fiscally responsible and sustainable core services.

### **Other Pertinent Reports**

None.

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**Prepared by:**

Donovan D'Amboise, CPA, CA  
Manager Program Financial Support  
Corporate Services

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**Recommended by:**

Dr. Azim Kasmani, MD, MSc, FRCPC  
Medical Officer of Health &  
Commissioner  
Public Health & Emergency Services

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**Submitted by:**

Ron Tripp, P.Eng.  
Chief Administrative Officer

This report was prepared in consultation with Michael Leckey, Program Financial Specialist and Paula Ollier, Program Financial Specialist.

**Appendices**

Appendix 1 Public Health General Program – Schedule of Revenue and Expenses

Appendix 2 Public Health General Program – Annual Reconciliation Return

Appendix 3 Community Mental Health Program – Schedule of Revenue and Expenses

Appendix 4 Community Mental Health Program – Annual Reconciliation Return

Appendix 5 Ambulance Communication Services – Schedule of Revenue and Expenses

Appendix 6 Infant and Child Development Services – Schedule of Revenue and Expenses

Appendix 7 Healthy Babies, Healthy Children – Schedule of Revenue and Expenses

Schedule of revenue, expenses and grant returnable

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

General Programs

December 31, 2023

# The Regional Municipality of Niagara Public Health Department

General Programs  
December 31, 2023

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## 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 schedule of revenue, expenses and grant returnable of the Regional Municipality of Niagara Public Health Department – General Programs (the “Program” or “Region”) for the year ended December 31, 2023 and notes to the schedule (collectively referred to as the “schedule”).

In our opinion, the accompanying schedule of the Program for the year ended 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 (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 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**

GENERAL PROGRAMS

Schedule of Revenue, Expenditures and Grant Returnable

Year ended December 31, 2023

	Revenue (Budget)	Revenue (Actual)	Expense (Budget)	Expense (Actual)	Surplus (deficit) Actual	Add back: Ineligible expenses	Add back: Eligible expenses (revenues) in excess of Ministry funding (deficit)	Grant Returnable (receivable)
<b>Province of Ontario</b>								
Mandatory Programs MOHLTC (70% Cost-shared) (70%)	23,812,000	24,003,191	39,399,161	38,497,925	(14,494,734)	2,842,615	11,652,119	-
	351,000	211,800	351,000	159,780	52,020			52,020
Ontario Seniors Dental Care Program [OSDCP] (100%)	2,720,950	2,720,947	2,720,950	2,720,950	(3)		3	-
	<u>26,883,950</u>	<u>26,935,938</u>	<u>42,471,111</u>	<u>41,378,655</u>	<u>(14,442,717)</u>	<u>2,842,615</u>	<u>11,652,122</u>	<u>52,020</u>
<b>One-time</b>								
Mitigation (100%)	455,500	455,500	455,500	455,500	-			-
Program (100%)	40,000	40,000	40,000	40,000	-			-
Covid-19: General Program (100%)			30,199	4,686,208	(4,686,208)			(4,686,208)
Covid-19: Vaccine Program (100%)		15,890		2,475,219	(2,459,329)			(2,459,329)
School-Focused Nurses Initiative (100%)	1,000,000	1,000,000	1,000,000	1,000,000	-			-
					-			-
Initiative (100%)	214,400	202,550	292,400	202,550	-			-
Infection Prevention and Control Hubs (100%)		246,600	228,784	180,769	65,831			65,831
Pandemic Response and Recovery	-	2,622,744	-	1,827,869	794,875			794,875
					-			-
					-			-
	<u>1,709,900</u>	<u>4,583,284</u>	<u>2,046,883</u>	<u>10,868,114</u>	<u>(6,284,831)</u>	<u>-</u>	<u>-</u>	<u>(6,284,831)</u>

	Revenue (Budget)	Revenue (Actual)	Expense (Budget)	Expense (Actual)	Surplus (deficit) Actual	Add back: Ineligible expenses	Add back: Eligible expenses (revenues) in excess of Ministry funding (deficit)	Grant Returnable (receivable)
Meningococcal C	40,000	14,000		113,758	(99,758)		63,973	(35,785)
Human Papillomavirus	55,000	56,695		216,227	(159,532)		124,878	(34,655)
					-			-
Total before Region grant and other income	28,688,850	31,589,916	44,517,993	52,576,754	(20,986,838)	2,842,615	11,840,973	(6,303,251)
Region grant and other income								
The Regional Municipality of Niagara grant	15,388,489	14,414,652	-	-	14,414,652			
Other income	440,546	268,932			268,932			
Total Region and other income	15,829,035	14,683,585	-	-	14,683,585			
Total	\$ 44,517,885	\$ 46,273,501	\$ 44,517,993	\$ 52,576,754	\$ (6,303,253)			

## 1. Significant accounting policies

The schedule has been prepared for the Ontario Ministry of Health in accordance with the Public Health Accountability Agreement effective January 1, 2022 between the Ontario Ministry of Health and Long Term Care and the Regional Municipality of Niagara (the “guidelines”). The agreement requires the schedule 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. The financial results for the Community Mental Health Program is not included in the schedule of revenue, expenses and grant receivable/repayable for the year ended December 31, 2023.

Significant accounting policies are as follows:

- (i) Revenues are reported on the cash basis of accounting.
- (ii) Expenses are recorded if they are eligible for the program and incurred in the period, except for employee future benefits (iv).
- (iii) Tangible capital assets acquired are reported as an expenses and amortization is not recorded.
- (iv) 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.
- (v) 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 judgments.
- (vi) Total expenses are reported on the schedule of revenue, expenses and grant receivable/repayable in order to understand the full cost of the program. Ineligible expenses as per the funding agreement have been removed for the purpose of determining the grant repayable/receivable.

## 2. Grant receivable (Repayable)

The grant receivable from the Province of Ontario is subject to audit verification by the Ontario Ministry of Health. The grants receivable are non-interest bearing and are normally received in the subsequent year. In the current year, there is a grant receivable of \$6.2M.

	<b>2023</b>	<b>2022</b>
	\$	\$
Grant receivable, beginning of year	<b>5,419,187</b>	1,023,373
Amounts recovered during the year	<b>(5,544,834)</b>	(1,170,841)
Amounts repaid during the year	-	-
Adjustment to prior year balances*	-	6,242
Grant receivable (repayable)	<b>6,303,251</b>	5,560,413
<b>Net grant receivable (repayable), end of year</b>	<b>6,177,604</b>	5,419,187

\* Represents adjustments made to correct differences between amounts originally recorded and amounts settled related to repayable and receivable balances for prior years.

## 3. Budget data

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

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

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## 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
<b>Section 1 Base Funding (January 1, 2023 to December 31, 2023)</b>	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
		<b>Sub-Total Programs Funded at 70%</b>	<b>23,990,650</b>	<b>23,990,650</b>	<b>35,994,435</b>	<b>(431,748)</b>	<b>24,893,881</b>	<b>23,990,650</b>	<b>-</b>
	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
							-	-	-
		<b>Sub-Total Programs Funded at 100%</b>	<b>3,071,950</b>	<b>2,932,747</b>	<b>2,880,730</b>	<b>-</b>	<b>2,880,730</b>	<b>2,880,730</b>	<b>52,017</b>
<b>Total Section 1 Base Funding (January 1, 2023 to December 31, 2023)</b>			<b>27,062,600</b>	<b>26,923,397</b>	<b>38,875,165</b>	<b>(431,748)</b>	<b>27,774,611</b>	<b>26,871,380</b>	<b>52,017</b>
<b>Section 2 2022 One-Time Funding Approved to March 31, 2023</b>	One-Time Non-Covid Projects / Initiatives Funded at 100%	Mandatory Programs: Needle Syringe Program	207,000	207,000	207,000		207,000	207,000	-
		<b>Sub-Total One-Time Non-Covid Projects / Initiatives Funded at 100%</b>	<b>207,000</b>	<b>207,000</b>	<b>207,000</b>	<b>-</b>	<b>207,000</b>	<b>207,000</b>	<b>-</b>

		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%						-	-	-
		<b>Sub-Total One-Time Covid Projects Funded at 100%</b>	-	-	-	-	-	-	-
	One-Time Capital Projects / Initiatives Funded at 100%						-	-	-
		<b>Sub-Total One-Time Capital Projects Funded at 100%</b>	-	-	-	-	-	-	-
<b>Total Section 2 - 2022 One-Time Funding Approved to March 31, 2023</b>			<b>207,000</b>	<b>207,000</b>	<b>207,000</b>	<b>-</b>	<b>207,000</b>	<b>207,000</b>	<b>-</b>

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
<b>Section 3 2023 One-Time Funding Approved to December 31, 2023</b>	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	-
							-	-	-
							-	-	-
		<b>Sub-Total One-Time Non-Covid Projects / Initiatives Funded at 100%</b>	<b>1,455,500</b>	<b>1,455,500</b>	<b>1,455,500</b>	<b>-</b>	<b>1,455,500</b>	<b>1,455,500</b>	<b>-</b>
	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)
		<b>Sub-Total One-Time Covid Projects / Initiatives Funded at 100%</b>	<b>7,554,500</b>	<b>-</b>	<b>7,161,427</b>	<b>(15,890)</b>	<b>7,145,537</b>	<b>7,145,537</b>	<b>- 7,145,537</b>

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
<b>Total Section 3 - 2022 One-Time Funding Approved to December 31, 2023</b>			<b>9,010,000</b>	<b>1,455,500</b>	<b>8,616,927</b>	<b>- 15,890</b>	<b>8,601,037</b>	<b>8,601,037</b>	<b>(7,145,537)</b>
<b>Section 4 2023 One-Time Funding Approved to March 31, 2024 (To be settled with 2024 settlement)</b>	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				-	-	-	
		<b>Sub-Total One-Time Capital Projects Funded at 100%</b>	<b>437,500</b>	-	-	-	-	-	-	
	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	
		<b>Sub-Total Carry Over One-Time Capital Projects Funded at 100%</b>	<b>237,500</b>	<b>237,500</b>	-	-	-	-	<b>237,500</b>	
	<b>Total Section 4 - 2023 One-Time Funding Approved to March 31, 2024 (To be settled in 2024)</b>			<b>4,873,500</b>	<b>3,297,644</b>	<b>2,199,438</b>	<b>-</b>	<b>2,199,438</b>	<b>2,199,438</b>	<b>1,098,206</b>

		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**

<b>Mandatory Programs (70%)</b>	<b>Line #</b>	<b>Reference</b>	<b>Actual \$</b>	<b>Ministry Use Only</b>
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	
<b>Healthy Smiles Ontario (70%) - part of Mandatory Programs</b>	L 5			
<b>Revenues Generated from Other Government Dental Program:</b>	L 6			
Ontario Works (OW)	L 7			
Ontario Disability Support Program (ODSP)	L 8			
Other government dental programs (please specify):	L 9			
<b>Other (Specify):</b>	L 10			
By-Law Charges & Sales	L 11		83,473	
Other Revenue	L 12		200,500	
	L 13			
<b>2023 Total Offset Revenues</b>	<b>L 14</b>	<b>To Summary Page Cell G18 - Offset</b>	<b>431,748</b>	

<b>Ontario Seniors Dental Care Program (100%)</b>	<b>Line #</b>	<b>Reference</b>	<b>Actual \$</b>	<b>Ministry Use Only</b>
Interest Income	L 15			
Client Co-Payments	L 16			
<b>Revenues Generated from Other Government Dental Program:</b>	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			
<b>2023 Total Offset Revenues</b>	<b>L 24</b>	<b>To Summary Page Cell G23 - Offset</b>	<b>-</b>	

# The Regional Municipality of Niagara Public Health Department

General Programs  
Note to the Schedule  
December 31, 2023

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## 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.

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Schedule of revenue and expenses  
The Regional Municipality of Niagara  
Public Health Department Community  
Mental Health 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 Health – West Region

### Opinion

We have audited the accompanying schedule of revenue and expenses of the Regional Municipality of Niagara Public Health Department – Community Mental Health 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 Multi-sector Service Accountability Agreement effective April 1, 2019 between Ontario Health – West Region (formerly the Hamilton Niagara Haldimand Brant Local Health Integration Network) and the Regional Municipality of Niagara – Mental Health and most recently amended March 31, 2020 (collectively, 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.

**THE REGIONAL MUNICIPALITY OF NIAGARA**  
**HEALTH SERVICES DEPARTMENT**  
**MENTAL HEALTH PROGRAM**

PHD 3-2024  
Appendix 3

Schedule of Revenues and Expenditures

Year ended March 31, 2024, with comparative figures 2023

	2024 Budget	2024 Actual	2023 Actual
<b>Revenue:</b>			
Province of Ontario Grants	\$ 6,567,779	6,567,779	6,337,870
Interest	-	-	-
Miscellaneous	-	5,040	109,205
	<u>6,567,779</u>	<u>6,572,819</u>	<u>6,447,075</u>
<b>Expenditure:</b>			
<b>Compensation</b>			
Salaries	4,958,165	4,954,902	5,033,362
Employee benefits	983,320	1,025,484	1,020,624
	<u>5,941,485</u>	<u>5,980,386</u>	<u>6,053,986</u>
<b>Service Costs</b>			
Administration costs (note 1)	39,500	492,970	561,831
Amortization	-	-	-
Audit and other Professional fees	2,949	3,068	3,272
Computer maintenance and supplies	4,356	12,466	-
Printing, postage, stationery and office supplies	15,405	16,640	19,940
Other expenses	56,926	39,938	60,875
Rent and property taxes	304,988	372,587	220,558
Staff education	28,831	20,043	22,645
Telephone	15,519	17,880	17,795
Travel	157,820	190,766	195,187
	<u>626,294</u>	<u>1,166,357</u>	<u>1,102,103</u>
Total expenditures	6,567,779	7,146,743	7,156,090
Ineligible administration costs (note 1)	-	453,470	522,331
Total eligible expenditures	<u>6,567,779</u>	<u>6,693,274</u>	<u>6,633,758</u>
Excess (shortage) of revenue over eligible expenditures	(0)	(120,455)	(186,683)

## 1. **Significant accounting policies**

The schedule of revenue and expenses has been prepared for Ontario Health – West Region. 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 has interpreted GAAP to be recognition and measurement principles in accordance with Canadian Public Sector Accounting Standards, 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.

### **Revenue and expense recognition**

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

The accrual basis of accounting recognizes revenues as they become available and measurable, 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 expense, 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.

### **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.

## 2. Grant funding repayable

The grant repayable to the Province of Ontario is subject to audit verification by the Hamilton Niagara Haldimand Brant Local Health Integration Network. The grant repayable is non-interest bearing and is normally repaid in the subsequent year. The grant repayable balance at the end of the year is comprised of the unpaid grant repayable balance from prior years plus any current year excess of revenue over eligible expenditures excluding net book value associated with capital one-time funding.

	2024	2023
	\$	\$
Grant repayable, beginning of year	—	(1)
Amounts repaid during the year	—	1
Excess of revenue over eligible expenditure	—	—
Grant repayable, end of year	—	—

### 3. Administration costs

The program records direct operating expenses to their respective activity. In addition, since 2013, the Region established a consolidated cost 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). This 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.

Administration costs are comprised of the following charges:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Financial services	47,031	47,721
Human resource services	122,762	120,738
IT services	258,913	249,654
Debt charges	64,264	143,718
Total administration charges	<u>492,970</u>	<u>561,831</u>

As per direction from the funding body, administration costs are limited to \$39,500 (\$39,500 in 2023) and therefore administration costs in excess of the limit are considered ineligible and have been shown as a reduction of expense on the schedule of revenue and expenses.

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Total administration charges	492,970	561,831
Less: administration cost limit	<u>39,500</u>	<u>39,500</u>
Total ineligible administration c	<u>453,470</u>	<u>522,331</u>

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

March 31, 2024

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## Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara, Ontario Health – West Region and the Ontario Ministry of Health

### 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”) for the year ended March 31, 2024 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, 2024 have been prepared, in all material respects, in accordance with the financial reporting provisions in the guidelines in Chapters 3 of the Ontario Healthcare Reporting Standards 11.1 and the Community Financial Policy (2016) issued by the Ontario Ministry of Health (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 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 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.

IFIS / Recipient #	100238
SRI Organization Code	473
Report Name	<b>2023-24 Account Reconciliation Report</b>
Ontario Region (formerly LHIN)	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 Parkway
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

# TOTAL AGENCY

Form ARRfin 1- Total Ontario Health & Ministry Managed- Financial  
Ontario Region (formerly LHIN)

		TOTAL HSP
<b>TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)</b>	<b>Line #</b>	
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	<b>117</b>	<b>-</b>
Total Revenue Fund Type 2 (Above)	118	<b>6,572,819</b>
Total Expenses Fund Type 2 (Above)	119	<b>6,693,274</b>
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	<b>120</b>	<b>- 120,455</b>
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	<b>123</b>	<b>-</b>
<b>Total Revenue for the Provider</b>	<b>124</b>	<b>6,572,819</b>
<b>Total Expenses for the Provider</b>	<b>125</b>	<b>6,693,274</b>
<b>Net Surplus/Deficit</b>	<b>126</b>	<b>- 120,455</b>

**Form ARRfin2 - OH Managed Programs  
Community Mental Health Program**

		Click to select the TPBE	
Table B	Line #	2023-24 Final	Comments (Max 255 Characters)
<b>Funding Initiative</b>		Select Funding Initiative (if applicable)	
<b>Ontario Health Cash Flow:</b>			
Funding - Ontario Health (OH)	1	6,567,779	
Funding - Provincial MOH	2	-	
Funding - Ontario Health One-Time	3	-	
Funding - Provincial MOH One-Time	4	-	
	5	-	
<b>Sessional fee funding - MOH</b>	6	-	
<b>Total OH funding as per cash flow</b>	7	6,567,779	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	-	
Donations	10	-	
Other Funding Sources and Other Revenue	11	5,040	
Other revenue adjustments (detailed comments required)	12	-	
<b>Total revenue adjustments</b>	13	5,040	
<b>Total FUND TYPE 2 funding for settlement purposes</b>	14	6,572,819	
Deferred OH funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-	
Amortization of donation revenue and OH funding in the current fiscal year	16	-	
Other Adjustments including OH recovery (detailed comments required)	18	-	
<b>Total Revenue FUND TYPE 2</b>	19	6,572,819	

<b>EXPENSES- Fund Type 2</b>	<b>Line #</b>	<b>2023-24 Final</b>	<b>Comments (Max 255 Characters)</b>
<b>Compensation</b>			
Salaries and Wages (Worked + Benefit + Purchased)	20	4,452,779	
Benefit Contributions	21	1,028,866	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	-	
Medical Staff Remuneration	24	536,710	
Sessional Fees	25	-	
<b>Service Costs</b>			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	301,189	
Community One Time Expense	28	-	
Equipment Expenses	29	1,148	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	17,239	
Buildings and Grounds Expenses	32	355,344	
Building Amortization	33	-	
<b>TOTAL EXPENSES Fund Type 2</b>	34	6,693,274	
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	-	
<b>Total Expenses for Settlement Purposes</b>	39	6,693,274	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
<b>Less one time expenses as per listing below (Negative sum of line 63 &amp; 79)</b>	42	-	
<b>Total operating expenses for settlement purposes</b>	43	6,693,274	
<b>Operating Recovery</b>	44	-	
<b>Sessional Fee Recovery</b>	45	-	
<b>One Time Recovery</b>	46	-	
<b>Total Settlement Recovery</b>	47	-	

TABLE C: One-Time Expenses	Line #	2023-24 Final	Comments (Max 255 Characters)
<b>Capitalized purchases from One Time fundingSection C-1</b>			
	48	-	
	49	-	
	50	-	
	51	-	
	52	-	
	53	-	
	54	-	
	55	-	
	56	-	
	57	-	
	58	-	
	59	-	
	60	-	
	61	-	
	62	-	
<b>Total One-time capitalized purchases from One-time funding</b>	63	-	

Operating expenses from One Time Funding Section C-2	Line #	Comments (Max 255 Characters)	
		2023-24 Final	
	64	-	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
<b>Total One-time operating expenses from One-time funding</b>	79	-	

TABLE D: Operating Expenses	Line #	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	-	
<b>Total Capitalized expenses from Operating Funding</b>	<b>95</b>	<b>-</b>	



Non- capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)	Line #	2023-24 Final	Comments (Max 255 Characters)
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	
	110	-	
<b>Total Non-Capitalized One-time expenses &gt;\$5,000 from Operating Funding</b>	111	-	
<b>Total One Time Expenses</b>	112	-	
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)	Line #	2023-24 Final	Comments (Max 255 Characters)
# of Sessions Delivered (From Sessional Fees)	113	0	
<b>Calculated Cost Per Session</b>	114	0.00	



# CERTIFICATION TO BE COMPLETED BY BINDING AUTHORITIES

## Certification by Provider Fiscal 2023-24

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

<b>Community Mental Health Program</b>	
N/A	
<b>Name of Signing Officer</b>	<b>Date</b>
<b>Signing Officer***</b>	
N/A	
<b>Title</b>	
N/A	
<b>Name of Signing Officer</b>	<b>Date</b>
<b>Signing Officer***</b>	
N/A	
<b>Title</b>	

\*\*\*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, 2024

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**1. Significant accounting policies**

**Basis of accounting**

These Schedules have been prepared for the Ontario Ministry of Health and the Ontario Health – West Region. They are prepared in accordance with Canadian public sector accounting standards, except that it 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 measurable, 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.

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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
<b>Revenues:</b>			
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>
<b>Expenditures:</b>			
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**

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**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

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**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  
Ambulance Communications Service  
Notes to the schedule of revenues and expenditures  
March 31, 2024**

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**2. Administration costs (continued)**

Administration costs, which have been allocated, are:

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
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
	<b>446,872</b>	<b>505,744</b>

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:

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

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

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**3. Budget data**

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

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**  
Infant and Child Development Services  
Notes to the schedule of revenues and expenses  
March 31, 2024

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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.

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.<sup>b</sup>

## 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.

**The Regional Municipality of Niagara**  
**Public Health Department**  
 Healthy Babies, Healthy Children Program  
 Schedule of revenue and expenses  
 Year ended March 31, 2024

	2023-24 Budget	2023-24 Actual	2022-23 Actual
	\$	\$	
<b>Revenue</b>			
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
	<b>2,347,355</b>	<b>2,356,908</b>	<b>2,357,775</b>
<b>Expenses</b>			
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
	<b>2,437,026</b>	<b>2,286,437</b>	<b>2,305,301</b>

	2023-24 Budget	2023-24 Actual	2022-23 Actual
<b>Operating Costs</b>			
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
<b>Total expenses</b>	<b>2,642,300</b>	<b>2,562,717</b>	<b>2,619,972</b>
<b>Deficiency of revenue over eligible expenses</b>	<b>(294,945)</b>	<b>(205,809)</b>	<b>(262,197)</b>

# The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program

Notes to the schedule of revenue and expenses

March 31, 2024

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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

# The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program

Notes to the schedule of revenue and expenses

March 31, 2024

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

	<b>2024</b>	2023
	\$	\$
Grant receivable (repayable), beginning of period	<b>(20,638)</b>	(20,638)
Excess of grant over allowable expenses	-	-
Excess of expenditures over revenue	<b>205,809</b>	262,197
<u>Expenditures in excess of the budget</u>	<u><b>(205,809)</b></u>	<u>(262,197)</u>
<u>Grant receivable (repayable), end of period</u>	<u><b>(20,638)</b></u>	<u><b>(20,638)</b></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	<b>2024</b>	2023
	Budget	<b>Actual</b>	Actual
	\$	\$	\$
Accounting services	2,484	<b>1,505</b>	1,594
Payroll services	36,497	<b>30,918</b>	23,606
Human resources serv	22,674	<b>16,252</b>	17,459
IT program support ser	43,768	<b>106,039</b>	124,047
Legal services	-	-	-
Insurance costs	2,612	<b>3,616</b>	4,241
Printing costs	9,183	<b>14,626</b>	9,970
Capital financing allocat	12,297	<b>30,496</b>	75,692
	<u>129,515</u>	<u><b>203,452</b></u>	<u>256,609</u>

# The Regional Municipality of Niagara Public Health Department

Healthy Babies, Healthy Children Program

Notes to the schedule of revenue and expenses

March 31, 2024

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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.