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**Subject:** Approval of 2018 Public Health Program Audit

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

**Report date:** Tuesday, July 9, 2019

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## Recommendations

1. That the draft audited schedule of revenues and expenses and annual reconciliation return for the Public Health General Programs (attached in Appendix 1 and 2), **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
3. That this report **BE FORWARDED** to the Region's Audit Committee for information

## Key Facts

- The purpose of the report is to obtain approval of the audited schedules of revenues and expenses in accordance with the provincial requirement.
- Draft financial statements are due to the Ministry by June 28, 2019
- In accordance with report AC-C 28-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, which refers to "other audited financial statements", to include special purpose and compliance-based schedules, are approved by the standing committees with oversight of the program and then referred to the Audit Committee for information.

## Financial Considerations

The schedule of revenues and expenses ("financial schedule") has been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the Ministry.

Draft copies of the schedule of revenues and expenses and the annual reconciliation return as of December 31, 2018 are attached as Appendix 1 and 2.

The financial schedule is prepared specifically for the purposes of meeting the requirements outlined in the service agreements with the funding Ministry.

The financial schedule for Public Health Programs are a provincial requirement as noted in the audit report as follows:

“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.”

## **Analysis**

The audit of the Public Health Program has been 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 Ministry requirements identified.

Upon approval by Council, these schedules are submitted to the Ministry in accordance with funding agreement requirements and timelines and are also referred to the Audit Committee for information.

Below is a summary of the results of the audited schedule:

Public Health General Programs – The total of all programs results in a grant receivable of \$95,377. The receivable reported reflects actual expenditure that is eligible for subsidy.

These financial schedules are subject to minor wording changes once schedules are finalized.

## **Alternatives Reviewed**

The audited schedules are a Ministry requirement and therefore no alternatives are available.

## **Relationship to Council Strategic Priorities**

Not applicable (pending the development and approval of Council Strategic Priorities).

## **Other Pertinent Reports**

None.

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*This report was prepared in consultation with Noah Bruce, CPA, CA, Program Financial Specialist.*

**Appendices**

Appendix 1            General Health Programs – Schedule of Revenues and Expenses  
Appendix 2            General Health Programs – Annual Reconciliation Return