
Subject: Approval of Public Health and Emergency Services Program Audits

Report to: Public Health and Social Services Committee

Report date: Tuesday, July 8, 2025

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, 2024 (Appendix 1 and 2 to Report PHD 6-2025), **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, 2025 (Appendix 3 and 4 to Report PHD 6-2025), **BE APPROVED**;
3. That the draft audited schedule of revenue and expenses for the following programs for the fiscal year ended March 31, 2025, **BE APPROVED**:
 - Ambulance Communication Services (Appendix 5 to Report PHD 6-2025)
 - Infant and Child Development Services (ICDS) (Appendix 6 to Report PHD 6-2025)
 - Healthy Babies, Healthy Children (HBHC) (Appendix 7 to Report PHD 6-2025);
4. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
5. That Report PHD 6-2025 **BE FORWARDED** to the Region's Audit Committee for information.

Key Facts

- The purpose of this report is to obtain approval of the draft audited schedules of revenues and expenses ("financial schedule"), annual reconciliation return ("ARR") and questionnaire in accordance with the provincial funding requirements.
- The auditors, KMPG 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 aspects, in accordance with the requirements identified.
- The Ministry submission deadline for all programs has been extended to July 31, 2025, to allow sufficient time for audit completion and necessary approvals.
- 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 financial schedules and ARR's have been prepared in compliance with the financial reporting guidelines and policies stipulated by the corresponding Ministry. Draft copies are attached as Appendices 1 through 7 of Report PHD 6-2025.

The financial schedules and ARR's for Public Health and Emergency Services Programs have been prepared specifically to meet the requirements outlined in the service agreements with the respective funding ministries. As noted in the audit reports, these are mandatory provincial reporting requirements. The financial schedules are intended to assist the Region in complying with these guidelines and may not be appropriate for other purposes.

Analysis

The ARR's and the financial schedules were audited by Niagara Region's external auditors, KPMG. 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 aspects, in accordance with the 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 word changes once schedules are finalized:

- Public Health General Programs – This program has no funds returnable for the reporting period ending December 31, 2024, as the Region has expended in excess of the provincial funding for the period. The grant receivable from the Province of Ontario is due to timing of cash flow and is subject to audit verification by the Ontario

Ministry of Health. As of December 31, 2024 there was a net grant receivable of \$484,476. This amount was received subsequent to year-end.

- The following programs had no funds returnable or receivable for the reporting period ending March 31, 2025 as the Region has expended in excess of the provincial funding for the period:
 - Community Mental Health Program
 - Ambulance Communication Services
 - Infant and Child Development Services
 - Healthy Babies, Healthy Children

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

Council Strategic Priority: Effective Region

Objective 1.3 – Deliver fiscally responsible and sustainable core services.

The audited financial reports support this objective by ensuring transparency, accountability, and compliance with reporting standards required by funding partners. The audit process also validates the effective management of public funds, whether from ministry allocations or the levy.

Other Pertinent Reports

None.

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Recommended by:

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