

Annual Reconciliation Report

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

General Programs

December 31, 2024

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INDEPENDENT AUDITORS' REPORT

To the Members of Council of the Regional Municipality of Niagara and
Ontario Ministry of Health:

Opinion

We have audited the accompanying 2024 Annual Reconciliation Report (the "Schedule") of the Regional Municipality of Niagara (the "Region") - Public Health Department – General Programs (the "Program" or "Region") for the year ended December 31, 2024.

In our opinion, the accompanying Schedule of the Program for the year ended December 31, 2024, 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, 2024 and the "Instructions for Completion of the 2024 Year-End Settlement" dated February 6, 2024 (the "Guidelines").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditors' Responsibilities for the Audit of the Schedule**" section of our auditors' report.

We are independent of the Entity 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 – Financial Reporting Framework

We draw attention to Note 1 to the Schedule, which describes the applicable financial reporting framework and the purpose of the Schedule.

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 a Schedule that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the financial reporting process.

Auditors' 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 auditors' 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 generally accepted auditing standards 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 Schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, 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 Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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

St. Catharines, Canada

July 24th, 2025

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2024 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: **Niagara Region**

Section 1: Base Funding (January 1, 2024 to December 31, 2024)

- Programs Funded at cost share
- Programs Funded at 100%

Section 3: 2023 One-Time Funding Approved to March 31, 2024

- One-Time Projects/Initiatives Funded at 100%

Section 2: 2024 One-Time Funding Approved to December 31, 2024

- One-Time Projects/Initiatives Funded at 100%

Note: Select the program form despegable list. And you write any comment in column D "Comments"

		Program Name per Transfer Payment Agreement	Comments	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Section 1 Base Funding (January 1, 2024 to December 31, 2024)	Programs Funded (Cost Shared)	Mandatory Programs (Cost-Shared)		24,750,800	24,750,800	37,035,707	(232,484)	27,602,418	24,750,800	-
								-	-	-
		Sub-Total Programs Funded at Cost Shared		24,750,800	24,750,800	37,035,707	- 232,484	27,602,418	24,750,800	-
	Programs Funded at 100%	Ontario Seniors Dental Care Program (100%)		2,789,300	2,789,294	2,789,300	-	2,789,300	2,789,300	(6)
		MOH / AMOH Compensation Initiative (100%)		351,000	303,556	112,395		112,395	112,395	191,161
								-	-	-
								-	-	-
		Sub-Total Programs Funded at 100%		3,140,300	3,092,850	2,901,695	-	2,901,695	2,901,695	191,155
Total Section 1 Base Funding (January 1, 2024 to December 31, 2024)				27,891,100	27,843,650	39,937,402	- 232,484	30,504,113	27,652,495	191,155
Section 2: 2024 One-Time Funding Approved to December 31, 2024	One-Time Projects / Initiatives Funded at 100%							-	-	-
		COVID-19: Vaccine Program Enhancement	Jan to Mar 2024 Grant	90,000	90,000	90,000		90,000	90,000	-
		Ontario Seniors Dental Care Program: Extraordinary Costs (100%)	Jan to Dec 2024 Grant Cashflows rec'd May/25	148,600	148,600	-		-	-	148,600
								-	-	-
								-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%		238,600	238,600	90,000	-	90,000	90,000	148,600
	One-Time Capital Projects / Initiatives Funded at 100%							-	-	-
								-	-	-
								-	-	-
								-	-	-
		Sub-Total One-Time Capital Projects / Initiatives Funded at 100%		-	-	-	-	-	-	-
Total Section 2 - 2024 One-Time Funding Approved to December 31, 2024				238,600	238,600	90,000	-	90,000	90,000	148,600
Section 3: 2023 One-Time Funding Approved to March 31, 2024	One-Time Projects / Initiatives Funded at 100%							-	-	-
		Mandatory Programs: Needle Syringe Program	2023-24 Grant	214,400	214,400	214,400		214,400	214,400	-
		Mandatory Programs: Public Health Inspector Practicum Program	2023-24 Grant	40,000	40,000	40,000		40,000	40,000	-
		Pandemic Response and Recovery	2023-24 Grant	3,497,000	3,027,869	3,052,707		3,052,707	3,052,707	(24,838)
		Infection Prevention and Control Hubs	2023-24 Grant	328,800	220,000	216,071		216,071	216,071	3,929
		Respiratory Syncytial Virus (RSV) Adult Prevention Program	Sep2023 - Mar2024 Grant	118,300	118,300	118,300		118,300	118,300	-
								-	-	-
								-	-	-
								-	-	-
	Sub-Total One-Time Projects Funded at 100%		4,198,500	3,620,569	3,641,478	-	3,641,478	3,641,478	- 20,909	
	One-Time Capital Projects / Initiatives Funded at 100%							-	-	-
		Capital: Senior Dental Clinic	2023-24 Grant -Dental Bus	437,500	437,500	437,500		437,500	437,500	-
								-	-	-
								-	-	-
								-	-	-
		Sub-Total One-Time Capital Projects / Initiatives Funded at 100%		437,500	437,500	437,500	-	437,500	437,500	-

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2024 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: **Niagara Region**

Section 1: Base Funding (January 1, 2024 to December 31, 2024)

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Section 2: 2024 One-Time Funding Approved to December 31, 2024

- One-Time Projects/Initiatives Funded at 100%

Note: Select the program form despegable list. And you write any comment in column D "Comments"

		Program Name per Transfer Payment Agreement	Comments	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
	Carry-Over One-Time Capital Projects / Initiatives Funded at 100%							-	-	-
		Capital: Senior Dental Clinic	2022-23 Grant -Dental Bus	237,500	237,500	237,500		237,500	237,500	-
								-	-	-
								-	-	-
								-	-	-
								-	-	-
								-	-	-
		Sub-Total Carry-Over One-Time Capital Projects / Initiatives Funded at 100%		237,500	237,500	237,500	-	237,500	237,500	-
Total Section 3 - 2023 One-Time Funding Approved to March 31, 2024				4,873,500	4,295,569	4,316,478	-	4,316,478	4,316,478	- 20,909

Net Total 2024 Settlement (Section 1) + (Section 2) + (Section 3)		33,003,200	32,377,819	44,343,880	- 232,484	34,910,591	32,058,973	318,846
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Summary 2024 Settlement (Sections 1-3)	
TOTAL Recoveries	343,690
TOTAL Reflows	(24,844)
2024 Net Settlement for the Ministry	318,846

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Note: Select the program form despegable list. And you write any comment in column D "Comments"

Program Name per Transfer Payment Agreement	Comments	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
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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
2024 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)
NAME OF PUBLIC HEALTH UNIT: **Niagara Region**

SCHEDULE 1: Schedule of Offset Revenues

Mandatory Programs (70%)	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2		21,775	
Meningococcal C Program clinic reimbursement	L 3		39,194	
Human Papilloma Virus Program reimbursement	L 4		58,123	
Healthy Smiles Ontario (70%) - part of Mandatory Programs	L 5			
Revenues Generated from Other Government Dental Program:	L 6			
Ontario Works (OW)	L 7			
Ontario Disability Support Program (ODSP)	L 8			
Other government dental programs (please specify):	L 9			
Other (Specify):	L 10			
By-law Charges & Sales	L 11		69,632	
2nd Line Drug Reimbursement	L 12		4,701	
Other Revenue	L 13		39,059	
2024 Total Offset Revenues	L 14	To Summary Page Cell G18 - Offset (Revenue)	232,484	

Ontario Seniors Dental Care Program (100%)	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 15			
Client Co-Payments	L 16			
Revenues Generated from Other Government Dental Program:	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			
2024 Total Offset Revenues	L 24	To Summary Page Cell G23 - Offset (Revenue)	-	

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

GENERAL PROGRAMS

Notes to Schedule
December 31, 2024

1. Significant accounting policies:

(a) Basis of accounting

The Schedule has been prepared for the Ontario Ministry of Health in accordance with the Public Health Accountability Agreement effective January 1, 2024 between the Ontario Ministry of Health and Long Term Care and the Regional Municipality of Niagara and the Instructions for completing the 2024 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:

(b) Revenues and expenses:

Revenue 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 (c).

(b) Capital Assets:

Tangible capital assets acquired are reported as an expense and amortization is not recorded.

(c) 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.

(d) 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 judgments.