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

March 31, 2025

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INDEPENDENT AUDITORS' REPORT

To the Members of Council of the Regional Municipality of Niagara, Ontario
Health – West Region and 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 of the Regional Municipality of Niagara Public Health Department Community Mental Health Program (the "Program") for the year ended March 31, 2025 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, 2025, 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 12.1 and the Community Financial Policy (April 2023) issued by the Ontario Ministry of Health (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 Schedules"** 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 Schedules, which describes the basis of accounting. The Schedules are prepared to assist the Program in complying with the guidelines. As a result, the Schedules may not be suitable for another purposes.

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 a Schedules 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 Schedules

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

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 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 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

TOTAL AGENCY

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

		TOTAL HSP
TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)	Line #	
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
Net Surplus/Deficit Fund Type 1 (Hospital)	117	-
Total Revenue Fund Type 2 (Above)	118	6,658,301
Total Expenses Fund Type 2 (Above)	119	6,862,156
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	- 203,855
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
Net Surplus/Deficit Fund Type 3 (Other)	123	-
Total Revenue for the Provider	124	6,658,301
Total Expenses for the Provider	125	6,862,156
Net Surplus/Deficit	126	- 203,855

**Form ARRFIn2 - OH Managed Programs
Community Mental Health Program**

		OH - CMHP1	
Table B	Line #	2024-25 Final	Comments (Max 255 Characters)
Funding Initiative		Select Funding Initiative (where applicable)	
Ontario Health Cash Flow:			
Funding - Ontario Health (OH)	1	6,567,779	
Funding - Provincial MOH	2	-	
Funding - Ontario Health One-Time	3	-	
Funding - Provincial MOH One-Time	4	-	
Sessional fee funding - OH	5	-	
Sessional fee funding - MOH	6	-	
Total OH funding as per cash flow	7	6,567,779	
Service Recipient Revenue	8	-	
Recoveries from External/Internal Sources	9	90,522	
Donations	10	-	
Other Funding Sources and Other Revenue	11	-	
Other revenue adjustments (detailed comments required)	12	-	
Total revenue adjustments	13	90,522	
Total FUND TYPE 2 funding for settlement purposes	14	6,658,301	
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	-	
Total Revenue FUND TYPE 2	19	6,658,301	
EXPENSES- Fund Type 2			
Compensation			
Salaries and Wages (Worked + Benefit + Purchased)	20	4,370,773	

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

		OH - CMHP1	
Benefit Contributions	21	1,086,219	
Employee Future Benefit Compensation	22	-	
Nurse Practitioner Remuneration	23	-	
Medical Staff Remuneration	24	552,500	
Sessional Fees	25	90,522	
Service Costs			
Med/Surgical Supplies and Drugs	26	-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	329,952	
Community One Time Expense	28	-	
Equipment Expenses	29	1,874	
Amortization on Major Equip and Software License and Fees	30	-	
Contracted Out Expense	31	21,220	
Buildings and Grounds Expenses	32	409,096	
Building Amortization	33	-	
TOTAL EXPENSES Fund Type 2	34	6,862,156	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	-	
Total Capitalized Purchases and Services in current year	36	-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-	
(CHC & Home Care purposes only) Less: Other adjustments	38	-	
Total Expenses for Settlement Purposes	39	6,862,156	
Less sessional fee expenses (Enter as Negative Amount)	40	-	
Less one time expenses as per listing below (Negative sum of line	42	-	
Total operating expenses for settlement purposes	43	6,862,156	
Operating Recovery	44	-	
Sessional Fee Recovery	45	-	
One Time Recovery	46	-	
Total Settlement Recovery	47	-	

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

		OH - CMHP1	
TABLE C: One-Time Expenses	Line #	2024-25 Final	Comments (Max 255 Characters)
Capitalized purchases from One Time funding Section C-1			
	48	-	
	49	-	
	50	-	
	51	-	
	52	-	
	53	-	
	54	-	
	55	-	
	56	-	
	57	-	
	58	-	
	59	-	
	60	-	
	61	-	
	62	-	
Total One-time capitalized purchases from One-time funding	63	-	
Operating expenses from One Time Funding Section C-2			
	64	-	
	65	-	
	66	-	
	67	-	
	68	-	
	69	-	

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

		OH - CMHP1	
	70	-	
	71	-	
	72	-	
	73	-	
	74	-	
	75	-	
	76	-	
	77	-	
	78	-	
Total One-time operating expenses from One-time funding		79	-
TABLE D: Operating Expenses	Line #	2024-25 Final Comments (Max 255 Characters)	
Capitalized expenses Sourced from Operating Funding (Section D-1) (All capitalized items regardless of amount)			
	80	-	
	81	-	
	82	-	
	83	-	
	84	-	
	85	-	
	86	-	
	87	-	
	88	-	
	89	-	
	90	-	
	91	-	
	92	-	
	93	-	

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

		OH - CMHP1	
	94	-	
Total Capitalized expenses from Operating Funding	95	-	
Non- capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)			
	96	-	
	97	-	
	98	-	
	99	-	
	100	-	
	101	-	
	102	-	
	103	-	
	104	-	
	105	-	
	106	-	
	107	-	
	108	-	
	109	-	
	110	-	
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding	111	-	
Total One Time Expenses	112	-	
TABLE F: Sessional Fees Summary (Enter the # of Sessions Delivered)			
# of Sessions Delivered (From Sessional Fees)	113	0	
Calculated Cost Per Session	114	0.00	

PROXY PAY EQUITY ANNUAL REPORT

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

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

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

SECTION 3: CERTIFICATION	
I, <u></u> hereby certify that to the best of my knowledge the financial data is correct and it is reflected in the year-end settlement.	
<u></u> (Signature of Health Service Provider Authority)	Title: <u></u>

Certification by Provider Fiscal 2024-25

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFin1, ARRFin2 a
ARRFin3 are complete and accurate

Community Mental Health Program

Dr. Azim Kasmani

Name of Signing Officer

Date

Signing Officer***

Medical Officer of Health

Title

N/A

Name of Signing Officer

Date

Signing Officer***

N/A

Title

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

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

COMMUNITY MENTAL HEALTH PROGRAM

Notes to Annual Reconciliation Report
March 31, 2025

1. Significant accounting policies:

(a) 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 judgments.

(b) 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.

(c) Capital Assets:

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

(d) 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.