

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.

Prepared by:

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

Recommended by:

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

Submitted by:

Ron Tripp, P.Eng.
Chief Administrative Officer

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

Schedule of revenue, expenses and grant returnable

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

General Programs

December 31, 2024

KPMG LLP
Commerce Place
80 King Street, Suite 260
St. Catharines Ontario
L2R 7G1 Canada
Telephone (905) 685 4811
Fax (905) 682 2008

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 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, 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 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 (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

THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT

GENERAL PROGRAMS
Schedule of Revenue, Expenditures, and Grant Returnable (Receivable)
Year ended December 31, 2024

	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)
Ministry of Health Base Funding								
Mandatory Programs (Cost-shared)	24,750,800	24,755,501	40,482,745	38,708,374	(13,952,873)	1,837,371	12,115,502	-
MOH/AMOH Compensation Initiative (100%)	351,000	303,556	351,000	112,395	191,161			191,161
Ontario Seniors Dental Care Program (100%)	2,789,300	2,789,294	2,789,300	2,789,300	(6)			(6)
Infection Prevention and Control Hubs (100%)	114,392	-	114,392	99,838	(99,838)			(99,838)
	28,005,492	27,848,351	43,737,437	41,709,907	(13,861,556)	1,837,371	12,115,502	91,317
Ministry of Health One-time Grants								
					-			-
Mandatory Programs: Public Health Inspector Practicum Program (100%)		-		40,000	(40,000)			(40,000)
Mandatory Programs: Needle Syringe Program (100%)		63,600	-	63,600	-			-
Infection Prevention and Control Hubs (100%)	190,654	39,231	190,654	35,302	3,929			3,929
Pandemic Response and Recovery (100%)	1,172,062	1,200,000	1,172,642	1,224,839	(24,839)			(24,839)
COVID-19: Vaccine Program (100%)		90,000		435,482	(345,482)			(345,482)
Respiratory Syncytial Virus (RSV) Vaccine Program (100%)		118,300		188,100	(69,800)			(69,800)
	1,362,716	1,511,131	1,363,296	1,987,323	(476,192)	-	-	(476,192)
Universal Influenza Immunization Program clinic reimbursement		19,490		8,239	11,251		(13,536)	(2,285)
Meningococcal C Program reimbursement	40,000	-		79,990	(79,990)		40,797	(39,193)
Human Papilloma Virus Program reimbursement	55,000	-		76,475	(76,475)		18,352	(58,123)
OSDCP Capital Dental Clinic Bus		675,000		675,000	-			-
Total before Region Grant and Other Income	29,463,208	30,053,972	45,100,733	44,536,934	(14,482,962)	1,837,371	12,161,115	(484,476)
Region Grant and Other Income								
The Regional Municipality of Niagara grant	15,547,025	13,889,794	-	-	13,889,794			
Other income	90,500	108,692			108,692			
Total Region Grant and Other Income	15,637,525	13,998,486	-	-	13,998,486			
Total	\$ 45,100,733	\$ 44,052,458	\$ 45,100,733	\$ 44,536,934	\$ (484,476)			

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

GENERAL PROGRAMS

Notes to Schedule

For the year ended 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 (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, 2024.

(b) Revenues and expenses:

Revenue is recognized on an accrual basis of accounting.

Expenses are recorded if they are eligible for the program and incurred in the period, except for employee future benefits (d).

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.

(c) Capital Assets:

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

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

GENERAL PROGRAMS

Notes to Schedule

For the year ended December 31, 2024

(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.

(e) 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 judgments.

2. Grant funding 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 repayable of \$289K (2023 - \$6.2M).

	2024	2023
Net grant receivable beginning of year	\$ 6,177,604	\$5,419,187
Amounts received during the year	(7,621,665)	(5,544,834)
Amounts repaid during the year	191,775	—
Adjustments to prior year balances	(760,670)	—
Grants receivable	1,723,707	6,303,251
Net grant receivable (repayable), end of year	\$ (289,249)	\$6,177,604

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, 2024

KPMG LLP
Commerce Place
80 King Street, Suite 260
St. Catharines Ontario L2R 7G1
Canada
Telephone (905) 685 4811
Fax (905) 682 2008

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.

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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)

- 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
	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

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
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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.

Schedule of revenue and expenses
The Regional Municipality of Niagara
Public Health Department Community
Mental Health Program

March 31, 2025

KPMG LLP
Commerce Place
80 King Street, Suite 260
St. Catharines Ontario L2R 7G1
Canada
Telephone (905) 685 4811
Fax (905) 682 2008

INDEPENDENT AUDITORS' REPORT

To 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, 2025 and notes to the schedule (hereinafter referred to as the “Schedule”).

In our opinion, the financial information in the accompanying Schedule of the Program for the year ended March 31, 2025, is prepared, in all material respects, in accordance with the financial reporting provision of the Multi-Sector Service Accountability Agreement effective April 1, 2023 between Ontario Health – West Region and the Regional Municipality of Niagara – Mental 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 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

THE REGIONAL MUNICIPALITY OF NIAGARA
HEALTH SERVICES DEPARTMENT
MENTAL HEALTH PROGRAM

Schedule of Revenues and Expenditures

Year ended March 31, 2025, with comparative figures 2024

	2025 Budget	2025 Actual	2024 Actual
Revenue:			
Province of Ontario Grants	\$ 6,567,779	6,567,779	6,567,779
Interest	-	-	-
Miscellaneous	-	90,522	5,040
	6,567,779	6,658,301	6,572,819
Expenditure:			
Compensation			
Salaries	4,958,164	4,987,218	4,954,902
Employee benefits	983,320	1,074,873	1,025,484
	5,941,484	6,062,091	5,980,386
Service Costs			
Administration costs (note 2)	39,500	602,840	492,970
Audit and other Professional fees	2,821	6,599	3,068
Computer maintenance and supplies	5,225	12,046	12,466
Printing, postage, stationery and office supplies	28,652	12,390	16,640
Other expenses	53,050	46,798	39,938
Rent and property taxes	266,700	430,316	372,587
Staff education	23,538	35,303	20,043
Telephone	15,913	16,339	17,880
Travel	190,896	200,774	190,766
	626,295	1,363,404	1,166,357
Total expenditures	6,567,779	7,425,496	7,146,743
Ineligible administration costs (note 2)	-	563,340	453,470
Total eligible expenditures	6,567,779	6,862,156	6,693,274
Excess (shortage) of revenue over eligible expenditures	0	(203,855)	(120,455)

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

COMMUNITY MENTAL HEALTH PROGRAM

Notes to Schedule

For the year ended March 31, 2025

1. Significant accounting policies:

(a) Basis of accounting

The Schedule has been prepared for the Ontario Health – West Region. It is prepared 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. 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.

(b) Revenues and expenses:

Revenue is recognized on an accrual basis of accounting.

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 a receipt of goods or services and the creation of a legal obligation to pay.

(c) Capital Assets

Capital assets are recognized as expenditures 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.

(e) 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 judgements.

THE REGIONAL MUNICIPALITY OF NIAGARA

PUBLIC HEALTH DEPARTMENT

COMMUNITY MENTAL HEALTH PROGRAM

Notes to Schedule

For the year ended March 31, 2025

2. 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:

	2025	2024
Financial services	\$ 63,569	\$ 47,031
Human resource services	111,944	122,762
IT services	287,678	258,913
Debt charges	139,649	64,264
Total administration charges	\$ 602,840	\$ 492,970

As per direction from the funding body, administration costs are limited to \$39,500 (\$39,500 in 2024) 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.

	2025	2024
Total administration charges	\$ 602,840	\$ 492,970
Less: administration cost limit	39,500	39,500
Total ineligible administration costs	\$ 563,340	\$ 532,470

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

March 31, 2025

KPMG LLP
Commerce Place
80 King Street, Suite 260
St. Catharines Ontario L2R 7G1
Canada
Telephone (905) 685 4811
Fax (905) 682 2008

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. Catherines, 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.

Schedule of revenues and expenditures
The Regional Municipality of Niagara
Public Health Department
Ambulance Communications Service

March 31, 2025

KPMG LLP
Commerce Place
80 King Street, Suite 260
St. Catharines Ontario L2R 7G1
Canada
Telephone (905) 685 4811
Fax (905) 682 2008

INDEPENDENT AUDITORS' 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 and expenses of the Regional Municipality of Niagara (the "Region") Public Health Department – Ambulance Communications Service (the "Program") for the year ended March 31, 2025, and notes to the schedule (hereinafter referred to as the "Schedule").

In our opinion, the financial information in the Schedule of the Program for the year ended March 31, 2025, 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. 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

THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT
AMBULANCE COMMUNICATION SERVICES
Schedule of Revenues and Expenditures

For the year ending March 31, 2025

	Year ending March 31,2025 Budget	Year ending March 31,2025 Actual	Year ending March 31,2024 Actual
Revenues:			
Provincial grant	8,852,034	8,852,036	\$ 7,494,526
Other Revenue	2,000	5,306	10,826
	8,854,034	8,857,342	7,505,352
Expenditures:			
Salaries and benefits			
Salaries & Wages	5,559,998	5,296,901	4,867,692
Employee benefits	2,322,254	2,337,035	2,256,273
Transportation & communications	166,350	232,069	189,875
Services & rentals	288,945	296,541	391,001
Supplies & equipment	138,786	236,368	78,795
Administrative costs (Note 2)	377,701	586,686	446,872
Total Expenditures	8,854,034	8,985,599	8,230,508
Ineligible administration costs (Note	-	(100,734)	(43,050)
Total eligible expenditures	8,854,034	8,884,865	8,187,458
Excess of expenditures over revenue	\$ -	\$ (27,522)	\$ (682,106)

**THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT
AMBULANCE COMMUNICATIONS SERVICES**

Notes to Financial Statements

Year ended March 31, 2025

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.

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.

Administration costs which have been allocated are:

	2025	2024
Accounting services	8,419	7,127
Asset management services	19	6
Capital levy	99,853	42,139
Debt costs	881	911
Financial management	3,690	3,110
Human resources services	72,542	42,871
IT program support services	206,017	163,261
Land ambulance shared services	106,824	101,108
Legal services	7,666	7,433
Payroll services	75,457	76,529
Printing costs	221	150
Procurement services	5,081	2,228
Property management	15	-
Total Administration costs	586,686	446,872

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 Statement of Revenues and Expenditures:

	2025	2024
Capital levy	99,853	42,139
Debt costs	881	911
Total Ineligible administration cos	100,734	43,050

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, 2025



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INDEPENDENT AUDITORS' 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, 2025 and notes to the schedule (hereinafter referred to as the “Schedule”).

In our opinion, the financial information in the accompanying Schedule of the Program for the year ended March 31, 2025, is prepared, in all material respects, in accordance with the financial reporting provision of the Ontario Transfer Payment Agreement effective April 1, 2024, 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. 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

**THE REGIONAL MUNICIPALITY OF NIAGARA
NIAGARA REGION PUBLIC HEALTH DEPARTMENT
INFANT & CHILD DEVELOPMENT SERVICES**

Statement of Revenue & Expenditures

For the 12-month period ending March 31, 2025

	2024-25 MCCSS Budget	2024-25 Actual	2023-24 Actual
Revenue:			
Province of Ontario - Service contract	593,969	593,969	568,248
Other Revenue			585
	<u>593,969</u>	<u>593,969</u>	<u>568,833</u>
Expenditure:			
Salaries/benefits:			
Salaries	370,189	437,883	436,445
Benefits	104,370	112,893	111,168
	<u>474,559</u>	<u>550,776</u>	<u>547,613</u>
Other service costs:			
Administration costs (Note 3)	41,254	45,138	49,542
Supplies	3,000	37	114
Staff travel	15,000	15,960	14,328
Staff training	1,875	264	1,603
Audit services	3,286	2,847	3,068
Communication	1,500	1,551	1,312
Purchased services	78,789	48,210	524
Fees and dues	225	495	270
	<u>144,929</u>	<u>114,502</u>	<u>70,762</u>
Total expenditures	<u>619,488</u>	<u>665,278</u>	<u>618,375</u>
Excess of expenditures over revenue	<u>(25,519)</u>	<u>(71,309)</u>	<u>(49,542)</u>

THE REGIONAL MUNICIPALITY OF NIAGARA
PUBLIC HEALTH DEPARTMENT
INFANT & CHILD DEVELOPMENT SERVICES
Notes to Financial Statements

For the 12-month period ending March 31, 2025 with comparative figures for year ended Mar 31, 2024

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, 2025 is \$nil.

	2024-25	2023-24
Grant repayable, beginning of year	(49,781)	(49,781)
Amounts repaid during the year	49,781	-
Excess of expenditures over revenue	71,309	49,542
Expenditures in excess of the budget	(71,309)	(49,542)
Grant receivable (repayable), end of year	(0)	(49,781)

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:

	2024-25 Budget	2024-25 Actual	2023-24 Actual
Accounting services	\$885	\$1,048	\$908
Payroll services	\$6,528	\$6,678	7,355
Human resources services	\$4,305	\$4,020	4,122
IT program support services	\$28,095	\$32,411	28,580
Insurance costs	\$787	\$734	712
Printing costs	\$503	\$107	380
Capital financing	\$151	\$140	7,485
	\$ 41,254	\$ 45,138	\$ 49,542

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.

Schedule of revenue and expenses

The Regional Municipality of Niagara
Public Health Department
Healthy Babies, Healthy Children Program

March 31, 2025

THE REGIONAL MUNCICPALITY OF NIAGARA
NIAGARA REGION PUBLIC HEALTH DEPARTMENT
HEALTHY BABIES HEALTHY CHILDREN PROGRAM
Statement of Revenue and Expenses
For the 12-month period ended March 31, 2025

	2024-25 MOH Budget	2024-25 Actual	2023-24 Actual
	\$	\$	
Revenue			
Province of Ontario operating grants	2,507,222	2,507,222	2,347,355
Province of Ontario COVID one-time grants	-		-
Other revenue	-		9,553
	2,507,222	2,507,222	2,356,908
Expenses			
Salaries and Wages: unionized			
Public Health Nurses	1,312,300	1,365,921	1,118,610
Employee Benefits	353,548	321,291	331,113
Lay Home Visitors	-	2,661	163,158
Clerical	117,667	105,066	111,329
WSIB	-		-
Salaries and Wages: non-unionized			
Management	516,719	443,789	375,684
Administration ISCIS	83,476	66,269	82,665
Employee Benefits	76,562	111,059	103,879
	2,460,272	2,416,056	2,286,437
Operating Costs			
Administration costs (Note 3)	296,033	344,724	203,452
Travel - Mileage	50,000	38,776	30,973
Professional Development	3,985	9,229	17,924
Program Supplies/Resources	6,187	35,146	6,259
Communication costs	7,000	5,221	6,983
Office Supplies	953	347	9,807
Audit Fees	7,135	2,448	731
Cleaning Allowance	500	-	150
	371,793	435,890	276,280
Total expenses	2,832,065	2,851,946	2,562,717
Deficiency of revenue over eligible expenses	(324,843)	(344,724)	(205,809)

See accompanying notes to schedule

THE REGIONAL MUNICIPALITY OF NIAGARA
HEALTH SERVICES DEPARTMENT
HEALTHY BABIES/HEALTHY CHILDREN PROGRAM
Notes to Financial Statements

For the 12-month period ended March 31, 2025

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 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 subsequent year. The surplus repayable to the Province of Ontario for the 12-months ended March 31, 2025 is \$nil (2022-23 \$nil).

	2025	2024
	\$	\$
Grant receivable (repayable), beginning of year	(20,638)	(20,638)
Amounts repaid during the year	20,638	-
Excess of expenditures over revenue	344,724	205,809
Expenditures in excess of the budget	(344,724)	(205,809)
Grant receivable (repayable), end of year	0	(20,638)

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

Administration costs are comprised of the following charges:

	2025 Budget	2025 Actual	2024 Actual
	\$	\$	\$
Accounting services	1,821	1,651	1,505
Payroll services	34,696	27,364	30,918
Human resources services	19,326	74,187	16,252
IT program support services	152,141	141,945	106,039
Insurance costs	5,281	3,206	3,616
Printing costs	13,547	24,849	14,626
Capital Financing Allocation	71,592	71,522	30,496
	\$ 298,404	\$ 344,724	\$ 203,452

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