
Subject: Approval of the 2018 Long-Term Care Home Annual Reports

Report to: Public Health and Social Services Committee

Report date: Tuesday, August 6, 2019

Recommendations

1. That the 2018 Audited Long-Term Care Home Annual Reports – Ministry of Health and Long-Term Care (the Ministry) for the calendar year ended December 31, 2018 (attached in appendices 1 through 8), **BE APPROVED**;
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented;
3. That this report **BE FORWARDED** to the Region’s Audit Committee for information

Key Facts

- The purpose of this report is to obtain approval of the audited annual reports of the Long-Term Care Homes in accordance with Provincial requirements.
- The submission deadline for the Long-Term Care Home Annual Reports are September 30, 2019.
- In accordance with report AC-C 32-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, which refers to “other audited financial statements”, to include special purpose and compliance-based schedules, are approved by the standing committees with oversight of the program and then referred to Audit Committee for information.

Financial Considerations

The annual reports have been prepared in compliance with legislation and in accordance with the requirements and policies stipulated by the Ministry.

Draft copies of the annual reports for the year ended December 31, 2018 are attached as Appendix 1 to 8.

The annual reports are prepared specifically for the purposes of meeting the requirements outline in the agreements with the Ministry.

The annual reports are a provincial requirement as noted in the audit report. The annual audit reports are prepared “to assist the Region in complying with the Guidelines. As a result, the schedules may not be suitable for another purpose”. The report is intended solely for the Regional Municipality of Niagara and the Ministry of

Health and Long Term Care and the LHIN respectively and should not be distributed to or used by parties other than those specified.

Analysis

The audits of these annual reports were completed by the Region's external auditors, Deloitte. The auditors have indicated that in their opinion the annual reports are in accordance with the Guidelines set out by the Ministry.

The Long-Term Care Home Annual Reports enable the Ministry to be able to calculate the allowable subsidy for the funding period. The Ministry will review the audited reports and calculate the allowable subsidy to determine if any funding related to the year ended December 31, 2018 is receivable or payable. A repayable amount is not a result of unspent ministry per diems but rather it occurs when the actual resident accommodation fees collected are in excess of the resident fees estimated by the Ministry when funding is advanced.

As of December 31, 2018, an estimated repayable amount of approximately \$381,000 (approximately 0.4% of the total Long Term Care budget) was reflected in the Region's 2018 Consolidated financial statements. This repayable figure is subject to Ministry review and approval, therefore the actual amount to be repaid to the Ministry in the future may be different that the above stated estimate. Any difference between the estimate and the allowable subsidy calculated by the Ministry will be adjusted in the year that the Ministry determines the final settlement.

Alternatives Reviewed

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

Relationship to Council Strategic Priorities

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

Other Pertinent Reports

None.

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This report was prepared in consultation with Jordan Gamble, Program Financial Specialist.

Appendices

Appendix 1	2018 Long-Term Care Home Annual Report – Deer Park Villa
Appendix 2	2018 Long-Term Care Home Annual Report – Douglas H. Rapelje
Appendix 3	2018 Long-Term Care Home Annual Report – Gilmore Lodge
Appendix 4	2018 Long-Term Care Home Annual Report – Linhaven
Appendix 5	2018 Long-Term Care Home Annual Report – The Meadows of Dorchester
Appendix 6	2018 Long-Term Care Home Annual Report – Northland Pointe
Appendix 7	2018 Long-Term Care Home Annual Report – Upper Canada Lodge
Appendix 8	2018 Long-Term Care Home Annual Report – The Woodlands of Sunset