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Annual Reconciliation Report  
The Regional Municipality of Niagara  
Community Services Department  
Community Support Service Program

December 31, 2019

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Independent Auditor's Report	1-2
Annual Reconciliation Report	3-8
Note to the Annual Reconciliation Report	9

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## Independent Auditor's Report

To the Members of Council of the Regional Municipality of Niagara, the Ontario Ministry of Health and Long-Term Care and the Hamilton Niagara Haldimand Brant Local Health Integration Network

### 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 Report of the Regional Municipality of Niagara Community Services Department - Community Support Service Program (the "Program") for the year ended December 31, 2019 and note to the schedules (collectively referred to as the "schedules").

In our opinion, the accompanying schedules of the Program for the year ended December 31, 2019 have been prepared, in all material respects, in accordance with the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ontario Ministry of Health (the "guidelines").

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report. We are independent of the Region 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 - Basis of Accounting

We draw attention to Note 1 to the schedule, which describes the basis of accounting. The schedules are prepared to assist the Program in complying with the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ontario Ministry of Health. 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 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 the schedules that are free from material misstatement, whether due to fraud or error.

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

## **Auditor's Responsibilities for the Audit of the Schedules**

Our objectives are to obtain reasonable assurance about whether the schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 GAAS 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 GAAS, 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 Region's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We 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  
June 25, 2020

IFIS / Recipient #	13115
SRI Organization Code	4165
Report Name	<b>2019-20 Account Reconciliation Report</b>
LHIN Name	Hamilton Niagara Haldimand Brant (Hnhb)
Service Provider Name	Regional Municipality Of Niagara
Service Provider Legal Name	Regional Municipality Of Niagara

Service Provider Address

Address 1	1815 Sir Isaac Brock Way
Address 2	P.O. Box 1042
City	THOROLD
Postal Code	L2V3Z3

HSP Contact Name	Jordan Gamble
HSP Contact Position	Program Financial Specialist
HSP Contact Phone Number	905-685-4225, ext. 3815
HSP Contact E-mail Address	jordan.gamble@niagararegion.ca

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# TOTAL AGENCY

Form ARRfin 1- Total LHIN & Ministry Managed- Financial  
Regional Municipality Of Niagara

		TOTAL HSP
<b>TABLE G: Total Agency Reporting Summary by Fund Type (Total Agency Financials)</b>		<b>Line #</b>
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
<b>Net Surplus/Deficit Fund Type 1 (Hospital)</b>	<b>117</b>	<b>-</b>
Total Revenue Fund Type 2 (Above)	118	<b>6,668,271</b>
Total Expenses Fund Type 2 (Above)	119	<b>6,659,710</b>
<b>Net Surplus/Deficit Fund Type 2 (Community Programs)</b>	<b>120</b>	<b>8,561</b>
Total Revenue Fund Type 3	121	-
Total Expenses Fund Type 3	122	-
<b>Net Surplus/Deficit Fund Type 3 (Other)</b>	<b>123</b>	<b>-</b>
<b>Total Revenue for the Provider</b>	<b>124</b>	<b>6,668,271</b>
<b>Total Expenses for the Provider</b>	<b>125</b>	<b>6,659,710</b>
<b>Net Surplus/Deficit</b>	<b>126</b>	<b>8,561</b>

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**REPORT OF LHIN FUNDING DATA TO BE PRINTED** This sheet spreads from Columns A to AD and ends at row 139.

Form ARRFIn2 - LHIN Managed Programs  
Regional Municipality Of Niagara

Table B	Line #	Click to select the TPBE		LHIN - CSS		LHIN - SH	
		2019-20 Final	Comments (Max 255 Characters)	2019-20 Final	Comments (Max 255 Characters)	2019-20 Final	Comments (Max 255 Characters)
<b>Funding Initiative</b>		Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)		Select Funding Initiative (where applicable)	
<b>LHIN Cash Flow:</b>							
Funding - Local Health Integration Network (LHIN)	1	-		5,236,180		800,039	
Funding - Provincial MOHLTC	2	-		-		-	
Funding - LHIN One-Time	3	-		-		-	
Funding - Provincial MOHLTC One-Time	4	-		-		-	
Sessional fee funding - LHIN	5	-		-		-	
Sessional fee funding - MOHLTC	6	-		-		-	
<b>Total LHIN/MOHLTC funding as per cash flow</b>	<b>7</b>	<b>-</b>		<b>5,236,180</b>		<b>800,039</b>	
Service Recipient Revenue	8	-		703,210		-	
Recoveries from External/Internal Sources	9	-		2,613		15,478	
Donations	10	-		-		-	
Other Funding Sources and Other Revenue	11	-		-		-	
Other revenue adjustments (detailed comments required)	12	-		-		-	
				95,000	Recovery of Transportation funding surplus, the program is no longer active	5,752	Municipal Levy Contribution
<b>Total revenue adjustments</b>	<b>13</b>	<b>-</b>		<b>610,823</b>		<b>21,230</b>	
<b>Total FUND TYPE 2 funding for settlement purposes</b>	<b>14</b>	<b>-</b>		<b>5,847,003</b>		<b>821,269</b>	
Deferred LHIN/MFP funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-		-		-	
Amortization of donation revenue and LHIN funding in the current fiscal year	16	-		-		-	
Other Adjustments including LHIN/MOHLTC recovery (detailed comments required)	18	-		-		-	
<b>Total Revenue FUND TYPE 2</b>	<b>19</b>	<b>-</b>		<b>5,847,003</b>		<b>821,269</b>	
<b>EXPENSES- Fund Type 2</b>							
<b>Compensation</b>							
Salaries and Wages (Worked + Benefit + Purchased)	20	-		3,447,806		619,696	
Benefit Contributions	21	-		854,759		138,722	
Employee Future Benefit Compensation	22	-		-		-	
Nurse Practitioner Remuneration	23	-		133,574		-	
Medical Staff Remuneration	24	-		-		-	
Sessional Fees	25	-		-		-	
<b>Service Costs</b>							
Med/Surgical Supplies and Drugs	26	-		5,464		1,056	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	-		518,936		59,407	
Community One Time Expense	28	-		-		-	
Equipment Expenses	29	-		92,330		202	
Amortization on Major Equip and Software License and Fees	30	-		-		-	
Contracted Out Expense	31	-		585,251		2,185	
Buildings and Grounds Expenses	32	-		200,321		-	
Building Amortization	33	-		-		-	
<b>TOTAL EXPENSES Fund Type 2</b>	<b>34</b>	<b>-</b>		<b>5,838,442</b>		<b>821,268</b>	
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	-		-		-	
<b>Total Expenses for Settlement Purposes</b>	<b>39</b>	<b>-</b>		<b>5,838,442</b>		<b>821,268</b>	
Less sessional fee expenses (Enter as Negative Amount)	40	-		-		-	
<b>Less one time expenses as per listing below (Negative sum of lin</b>	<b>42</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>Total operating expenses for settlement purposes</b>	<b>43</b>	<b>-</b>		<b>5,838,442</b>		<b>821,268</b>	
Operating Recovery	44	-		8,561		0	
Sessional Fee Recovery	45	-		-		-	
One Time Recovery	46	-		-		-	
<b>Total Settlement Recovery</b>	<b>47</b>	<b>-</b>		<b>8,561</b>		<b>0</b>	
<b>TABLE C: One-Time Expenses</b>							
<b>Capitalized purchases from One Time funding</b>		Line #		2019-20 Final		Comments (Max 255 Characters)	
<b>Section C-1</b>							
	48	-		-		-	
	49	-		-		-	
	50	-		-		-	
	51	-		-		-	
	52	-		-		-	
	53	-		-		-	
	54	-		-		-	
	55	-		-		-	
	56	-		-		-	
	57	-		-		-	
	58	-		-		-	
	59	-		-		-	
	60	-		-		-	
	61	-		-		-	
	62	-		-		-	
<b>Total One-time capitalized purchases from One-time funding</b>	<b>63</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>Operating expenses from One Time Funding</b>							
<b>Section C-2</b>							
	64	-		-		-	
	65	-		-		-	
	66	-		-		-	
	67	-		-		-	
	68	-		-		-	
	69	-		-		-	
	70	-		-		-	
	71	-		-		-	
	72	-		-		-	
	73	-		-		-	
	74	-		-		-	
	75	-		-		-	
	76	-		-		-	
	77	-		-		-	
<b>Total One-time operating expenses from One-time funding</b>	<b>79</b>	<b>-</b>		<b>-</b>		<b>-</b>	
<b>TABLE D: Operating Expenses</b>							
<b>Capitalized expenses Sourced from Operating Funding (Section D-1)</b>		Line #		2019-20 Final		Comments (Max 255 Characters)	
<b>( All capitalized items regardless of amount)</b>							
	80	-		-		-	
	81	-		-		-	
	82	-		-		-	
	83	-		-		-	
	84	-		-		-	
	85	-		-		-	
	86	-		-		-	
	87	-		-		-	
	88	-		-		-	
	89	-		-		-	
	90	-		-		-	
	91	-		-		-	
	92	-		-		-	
	93	-		-		-	
	94	-		-		-	
<b>Total Capitalized expenses from Operating Funding</b>	<b>95</b>	<b>-</b>		<b>-</b>		<b>-</b>	

Form ARRfin2 - LHIN Managed Programs  
Regional Municipality Of Niagara

		Click to select the TPBE		LHIN - CSS		LHIN - SH	
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	-	-		-	
<b>TABLE F: Sessional Fees Summary</b> (Enter the # of Sessions Delivered)							
# of Sessions Delivered (From: Sessional Fees)	113	0		0		0	
Calculated Cost Per Session	114	0.00		0.00		0.00	
END OF WORKSHEET							

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**Certification by Provider Fiscal 2019-20**

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

<b>Regional Municipality Of Niagara</b>	
[Redacted]	
<b>Name of Signing Officer</b>	<b>Date</b>
<b>Signing Officer***</b>	
[Redacted]	
<b>Title</b>	
[Redacted]	
<b>Name of Signing Officer</b>	<b>Date</b>
<b>Signing Officer***</b>	
[Redacted]	
<b>Title</b>	

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

**1. Significant accounting policies**

*Basis of accounting*

These schedules have been prepared for the Ontario Ministry of Health and the Hamilton Niagara Haldimand Brant Local Health Integration Network. They are prepared in accordance with Canadian public sector accounting standards, except that they do 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 information necessarily involves the use of estimates and approximations. These have been made using careful judgments.

*Revenue and expenses*

Revenue is recognized as amounts become available and are measurable.

Expenses are recognized as they are incurred and measurable.

*Capital assets*

The historical cost and accumulated depreciation of capital assets are not recorded. Capital assets acquired are reported as expenditures and amortization is not reported on ARRFIn1 and ARRFIn2.

*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.