

Annual Reconciliation Report

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

December 31, 2019

The Regional Municipality of Niagara Public Health Department

December 31, 2019

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Draft

Independent Auditor's Report

To the Members of Council of The Regional Municipality of Niagara and the Ontario Ministry of Health and Long Term Care

Opinion

We have audited the accompanying schedules of the annual reconciliation report of The Regional Municipality of Niagara Public Health Department – General Programs (the "Program" or "Region") for the year ended December 31, 2019 and notes to the report, including a summary of significant accounting policies (collectively referred to as the "schedules").

In our opinion, the accompanying schedules of the Program as at December 31, 2019 is prepared, in all material respects, in accordance with the Public Health Accountability Agreement effective January 1, 2019 between the Ontario Ministry of Health and Long Term Care and The Regional Municipality of Niagara and the Instructions for completing the 2019 Annual Report and Attestation (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 schedules 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 the Note to the schedules, which describes the basis of accounting. The schedules are prepared to assist the Region in complying with the Guidelines. As a result, the schedules 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 basis of accounting described in the Note to the schedules, and for such internal control as management determines is necessary to enable the preparation of the schedules that is 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 as a whole 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 these 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
July 23, 2020

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2019 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: **Niagara Region Public Health (The Regional Municipality of Niagara)**

Section 1: Base Funding (January 1, 2019 to December 31, 2019)

- Programs Funded at 75%
- Programs Funded at 100%

**Section 3: 2019 One-Time Funding Approved to March 31, 2020
(To be settled in 2020)**

- One-Time Projects/Initiatives Funded at 100%

Section 2: 2018 One-Time Funding Approved to March 31, 2019

- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Section 1 Base Funding (January 1, 2019 to December 31, 2019)	Programs Funded at 75%	Mandatory Programs	20,473,200	20,473,200	30,345,224	(411,523)	22,450,276	20,473,200	-
		Sub-Total Programs Funded at 75%	20,473,200	20,473,200	30,345,224	(411,523)	22,450,276	20,473,200	-
	Programs Funded at 100%	Healthy Smiles Ontario	1,250,900	1,250,900	1,251,826	(926)	1,250,900	1,250,900	-
		Ontario Seniors Dental Care Program	1,602,750	805,010	993,050	-	993,050	993,050	(188,040)
		Enhanced Food Safety - Haines Initiative	78,400	78,400	78,400	-	78,400	78,400	-
		Enhanced Safe Water Initiative	35,300	35,300	35,300	-	35,300	35,300	-
		Harm Reduction Program Enhancement	250,000	250,000	250,000	-	250,000	250,000	-
		Infectious Diseases Control Initiative	611,200	611,200	611,200	-	611,200	611,200	-
		Needle Exchange Program Initiative	192,000	192,000	192,000	-	192,000	192,000	-
		Nursing Initiatives	392,100	392,100	392,100	-	392,100	392,100	-
		Smoke-Free Ontario Strategy	748,600	748,600	748,600	-	748,600	748,600	-
		Physician Services Agreement Initiative	340,000	173,323	201,255	-	201,255	201,255	(27,932)
		Sub-Total Programs Funded at 100%	5,501,250	4,536,833	4,753,731	(926)	4,752,805	4,752,805	(215,972)
	Total Section 1 Base Funding (January 1, 2019 to December 31, 2019)			25,974,450	25,010,033	35,098,955	(412,449)	27,203,081	25,226,005
Section 2 2018 One-Time Funding Approved to March 31, 2019	One-Time Projects / Initiatives Funded at 100%	Mandatory Programs: Business Intelligence Framework (100%)	159,154	159,154	159,154	-	159,154	159,154	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	159,154	159,154	159,154	-	159,154	159,154	-
Total Section 2: 2018 One-Time Funding Approved to March 31, 2019			159,154	159,154	159,154	-	159,154	159,154	-
Grand Total 2019 Settlement (Section 1) + (Section 2)			26,133,604	25,169,187	35,258,109	(412,449)	27,362,235	25,385,159	(215,972)

Section 3 2019 One-Time Funding Approved to March 31, 2020 (To be settled in 2020)	One-Time Projects / Initiatives Funded at 100%	Needle Exchange Program Initiative (100%)	90,000	67,500	54,127		54,127	54,127	13,373
		New Purpose-Built Vaccine Refridgerators (100%)	85,000	63,750	81,972		81,972	81,972	(18,222)
		OSDCP: Fort Erie Upgrades (100%)	75,300	-	-		-	-	-
		OSDCP: Centre de Sante Communiautaire Upgrades (100%)	122,000	-	-		-	-	-
		OSDCP: Niagara Falls Community Health Centre Upgrades (100%)	134,500	-	-		-	-	-
		Sub-Total One-Time Projects / Initiatives Funded at 100%	506,800	131,250	136,099	-	136,099	136,099	(4,849)
Total Section 3 - 2019 One-Time Funding Approved to March 31, 2020 (To be settled in 2020)			506,800	131,250	136,099	-	136,099	136,099	(4,849)
Grand Total 2019 Settlement (Section 1) + (Section 2)			26,133,604	25,169,187	35,258,109	(412,449)	27,362,235	25,385,159	(215,972)

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
2019 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)

NAME OF PUBLIC HEALTH UNIT: **Niagara Region Public Health (The Regional Municipality of Niagara)**

SCHEDULE 1: Schedule of Offset Revenues

Mandatory Programs	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 1		-	
Universal Influenza Immunization Program clinic reimbursement	L 2		(12,685)	
Meningococcal C Program clinic reimbursement	L 3		(39,814)	
Human Papilloma Virus Program reimbursement	L 4		(59,645)	
Other (Specify):	L 5		(294,748)	
By-law related product and service, expense reimbursement and miscellaneous revenue	L 6		(4,631)	
2019 Total Offset Revenues	L 11	To Summary Page Cell G15 - Offset (Revenue)	(411,523)	

Healthy Smiles Ontario	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 12		-	
Revenues Generated from Other Government Dental Program:	L 13			
Ontario Works (OW)	L 14			
Ontario Disability Support Program (ODSP)	L 15			
Other government dental programs (please specify):	L 16			
By-law related product and service, expense reimbursement and miscellaneous revenue	L 17		(926)	
2019 Total Offset Revenues	L 20	To Summary Page Cell G19 - Offset (Revenue)	(926)	

Ontario Seniors Dental Care Program	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 21			
Client Co-Payments	L 22			
Revenues Generated from Other Government Dental Program:	L 23			
Ontario Works (OW)	L 24			
Ontario Disability Support Program (ODSP)	L 25			
Other government dental programs (please specify):	L 26			
2019 Total Offset Revenues	L 30	To Summary Page Cell G20 - Offset (Revenue)	-	

The Regional Municipality of Niagara

Public Health Department

General Programs

Note to the schedules

December 31, 2019

1. Significant accounting policies

The report has been prepared for the Ontario Ministry of Health and Long Term Care in accordance with the Public Health Accountability Agreement effective January 1, 2019 between the Ontario Ministry of Health and Long Term Care and the Regional Municipality of Niagara and the Instructions for completing the 2019 Annual Report and Attestation (the "Guidelines"). The agreement requires 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:

Revenue and expenses

Revenues 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.

Capital assets

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

Employee future benefits

Employee future benefits are provided which will require funding in future periods. These benefits included vacation pay, 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 report involves the use of estimates and approximations. These have been made using careful judgments.