

Accountant's Report

In connection with the 15 month period-end settlement forms
March 31, 2020

To the Members of Council of the Regional Municipality of Niagara and Ontario Ministry of Children,
Community and Social Services:

As requested by the Regional Municipality of Niagara Public Health Services (the "Region") on July 14, 2020, we have performed the following procedures related to the Ministry of Children, Community and Social Services (the "Ministry") Auditor's Questionnaire in connection with the Healthy Babies Healthy Children Program (the "Program") 15 Months Period-End Settlement Forms as at March 31, 2020 (the "Settlement Forms"):

1. We verified that the attached Settlement Forms, which reports total revenue of \$3,103,275 and total expenditures of \$3,103,275, agrees with the books of the Region for the 15 months ended March 31, 2020.
2. We have agreed the expenses and revenues as reported on the Settlement Forms with those as shown in the Audited Financial Statements for the 15 Month Settlement Period ended March 31, 2020.
3. We familiarized ourselves with the applicable Provincial legislation as represented by the Ontario Transfer Payment Agreement dated January 1, 2018, and the amending agreement dated August 1, 2019, between the Ministry and the Region, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Program on whose financial statements we have reported.
4. We read the "Explanatory Notes and Instructions" for the preparation of the Settlement Forms as required by the Ministry.
5. We read all minutes of the following bodies of the Region up to July 14, 2020 as provided by the Region, and have satisfied ourselves that proper recognition was given to all items recorded therein which affected the financial position of the Program.
 - a. Public Health and Social Services Committee
 - b. Audit Committee
 - c. Regional Municipality of Niagara Council
6. We read the correspondence during the period between the Ministry and the Region which has been provided to us by the Region and is likely to have a direct bearing on its financial position.
7. We verified that there were no funds flowed by the Ministry in excess of current requirements that were invested to earn additional revenue.
8. We confirmed that the Program has fidelity insurance coverage. We have also reviewed other insurance coverage.
9. We have inquired of management as to whether the Region has complied with previous audit recommendations resulting from the completion of these period-end procedures, to which management responded that there have been no previous audit recommendations regarding the Program.

As a result of applying the above procedures, we found no exceptions. However, these procedures do not constitute an audit with the objective of expressing a separate opinion regarding the subject financial information and accordingly, we do not express an opinion on such information.

This report is intended solely for your use in connection with the Program 15 Month Period-End Settlement Forms referred to in our engagement letter dated July 29, 2019, and is not to be referred to or distributed to parties other than the Ministry or the Region.

Chartered Professional Accountants
Licensed Public Accountants
July 23, 2020

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