

Clause 17 in Report No. 13 of Committee of the Whole was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on September 24, 2015.

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Public Health Programs 2014 Year-End Settlement Reports

Committee of the Whole recommends adoption of the following recommendations contained in the report dated August 14, 2015 from the Medical Officer of Health and the Commissioner of Community and Health Services:

1. Recommendations

It is recommended that:

1. The two attached Certificates of Settlement for Public Health Programs for the 2014 fiscal year be received and approved.
2. The Regional Chair and the Medical Officer of Health sign the Certificates of Settlement regarding each program for submission to the applicable provincial ministry.

2. Purpose

This report was prepared for Council in order for it to carry out its legislative duties and responsibilities as a Board of Health under the *Health Protection and Promotion Act* (the Act).

The Ontario government requires that separate audited financial returns for various Public Health Programs be reviewed and approved by Regional Council in its capacity as a Board of Health.

3. Background

The Ministry of Health and Long-Term Care and the Ministry of Children and Youth Services provide year-end settlement packages and instructions for completion annually to service providers. Upon completion, the settlement

packages are forwarded to an external auditor for review and then forwarded to the Board of Health for their approval. For the 2014 fiscal year, the settlement packages were received in March 2015. The audit engagement was scheduled and conducted during June and July.

Financial audits have been completed by the Region's audit firm for the fiscal year ended December 31, 2014. Copies of the Certificates of Settlement and Annual Reconciliation Report are appended as Attachments 1 and 2. The affected programs are:

- Program-Based Grants Funded Public Health Programs, including Smoke-Free Ontario
- Healthy Babies Healthy Children Program, including 9,000 Nurses Initiative

4. Analysis and Options

Public Health programs were managed within Regional budget approval

The Board of Health is required to deliver mandatory and related Public Health programs and services in accordance with the *Ontario Public Health Standards* and the *Health Protection and Promotion Act*. These programs include Child and Family Health, Dental and Nutrition, Health Protection, Epidemiology and Research, Healthy Lifestyles, Health Connections, Infectious Diseases Control and Public Health Emergency Planning.

The Ministry of Health and Long-Term Care provides funding for these mandatory and related Public Health programs through an annual subsidy allocation. Although the subsidy is primarily comprised of 75% cost share funding (where the Region must contribute 25%), there are a number of small programs and one-time funding initiatives that receive 100% provincial funding. In 2014, the maximum subsidy allocation for York Region was \$43,006,865. This was comprised of \$38,802,875 in 75% cost share funding for mandatory and related programs, and \$4,203,990 of 100% funding under related programs.

Table 1 on the following page summarizes the financial results for the Public Health Programs funded by program-based grants in 2014.

Table 1
Public Health Program-Based Grants

	Approved 2014 Provincial Subsidy	Maximum Eligible Subsidy Claimed	Difference between Approved and Claimed
Mandatory Programs @ 75%	\$38,097,143	\$38,097,143	-
Related Programs @ 75%	705,732	689,723	\$ 16,009
Related Programs @ 100%	4,203,990	4,196,438	7,552
Total Public Health Programs	\$43,006,865	\$42,983,304	\$23,561

Under-expenditures in the Related Programs were primarily due to savings on the purchase of services under the Vector-Borne Diseases and Enhance Safe Water programs.

The difference between the maximum eligible subsidy claimed and the approved provincial subsidy was \$23,561, which was partially recovered (\$21,443) in January and April 2015 by the Ministry of Health and Long-Term Care, leaving a balance of \$2,118 to be recovered through the 2014 Ministry settlement processes.

The Healthy Babies Healthy Children Program has been managed within Regional budget approval for Public Health Programs

The Healthy Babies Healthy Children Program is a mandatory 100% provincially funded program. It is a preventative early intervention program intended to improve the well-being and long-term prospects of children.

Table 2 below summarizes the financial results of the program in 2014.

Table 2
Healthy Babies Healthy Children

	Approved 2014 Provincial Subsidy	Maximum Eligible Subsidy Claimed	Difference between Approved and Claimed
Healthy Babies Healthy Children	\$4,271,635	\$4,271,635	-
9,000 Nurses Initiative	150,000	150,000	-
Total	\$4,421,635	\$4,421,635	-

Total program allocation of \$4,421,635 was approved by the Ministry of Children and Youth Services. Direct program costs are 100% subsidized by the Ministry up to the approved allocation of \$4,421,635. Actual expenditures for 2014 were \$5.22 million, which exceeded the provincial subsidy allocation by \$0.8M. Provincial funding for the Healthy Babies Healthy Children program has been capped at \$4.25 million since 2009, with the addition of \$150,000 in funding for the 9,000 Nurses Initiative since 2012 and one-time funding of \$20,000 in 2014. Actual costs over and above the approved provincial allocation have been supported through the Regional tax levy for Public Health Programs.

Link to key Council-approved plans

The Public Health Programs identified in this report are linked to the 2011 to 2015 Strategic Plan through “Improving Social and Health Supports”. The audited settlement reports are in line with the objective of “Managing the Region’s Finances Prudently”.

5. Financial Implications

Each year, Council approves the annual operating budget which includes an estimated provincial funding amount for all Public Health Programs. In October 2014, the Province advised the approved funding allocation for all Public Health Programs was \$47.43 million (\$43.01 million for program-based grants and \$4.42 million for Healthy Babies Healthy Children). Eligible provincial funding amounts are determined on a program by program basis subject to individual program eligibility and funding limits.

The total 2014 approved Regional budget for the Public Health branch was \$58.6 million in expenditures planned to be funded by \$45.6 million in estimated provincial funding, \$0.5 million in fees and charges, and a net tax levy of \$12.4 million. The actual provincial funding exceeded the budgeted \$45.6 million by approximately \$1.8 million, which reduced the tax levy requirement.

6. Local Municipal Impact

There are no local municipal impacts associated with this report.

7. Conclusion

The Ontario government requires Council the attached financial returns be received by Council, in its capacity as a Board of Health, and be signed by the

Public Health Programs 2014 Year-End Settlement Reports

Regional Chair and Medical Officer of Health. The Board of Health is responsible for ensuring the provision of Public Health Programs.

For more information on this report, please contact Krista Oliver, Director Business Operations and Quality Assurance at ext. 72088.

The Senior Management Group has reviewed this report.

August 14, 2015

Attachments (2)

#6304825

Accessible formats or communication supports are available upon request



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INDEPENDENT AUDITORS' REPORT

To the Ministry of Health and Long-Term Care
and the Regional Municipality of York

We have audited the accompanying Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2014 ("Certificate of Settlement"). The Certificate of Settlement has been prepared by management in accordance with the 2014 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2014 Program-Based Grants Terms and Conditions ("Technical Instructions").

Management's Responsibility for the Certificate of Settlement

Management is responsible for the preparation of the Certificate of Settlement in accordance with the Technical Instructions and applicable funding agreements, and for such internal control as management determines is necessary to enable the preparation of the Certificate of Settlement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this Certificate of Settlement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Certificate of Settlement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Certificate of Settlement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Certificate of Settlement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the Certificate of Settlement 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Certificate of Settlement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



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Opinion

In our opinion, the Certificate of Settlement, and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2014 is prepared, in all material respects, in accordance with the 2014 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2014 Program-Based Grants Terms and Conditions.

Basis of Accounting

Without modifying our opinion, we draw attention to note 1 to the Certificate of Settlement, which describes the basis of accounting. The Certificate of Settlement is prepared to provide information to the Ministry of Health and Long-Term Care for funding purposes. As a result, the Certificate of Settlement may not be suitable for another purpose.

Restriction on Use

Our report is intended solely for the Ministry of Health and Long-Term Care and the Regional Municipality of York and should not be used by parties other than the Ministry of Health and Long-Term Care or the Regional Municipality of York.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

July 13, 2015
Toronto, Canada



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REPORT ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES STATEMENT OF REVENUE AND EXPENDITURES

To the Ministry of Health and Long-Term Care
and the Regional Municipality of York

As specifically agreed, we have performed the procedures described in Appendix A, in relation to the Regional Municipality of York's Public Health Unit (the "Program") for the year ended December 31, 2014. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the Chartered Professional Accountants of Canada. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are documented in Appendix A. The procedures in Appendix A do not constitute an audit and, therefore, we express no opinion on the information in Appendix A for the year ended December 31, 2014. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for use in connection with the reporting requirements of the Ontario Ministry of Health and Long-Term Care and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our express written consent.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward tick at the right end.

Chartered Professional Accountants, Licensed Public Accountants

July 13, 2015
Toronto, Canada

REGIONAL MUNICIPALITY OF YORK - PUBLIC HEALTH UNIT

Results of Specified Auditing Procedures

Year ended December 31, 2014

APPENDIX A

SPECIFIED AUDITING PROCEDURES	RESULTS OF SPECIFIED AUDITING PROCEDURES
1. Verify that the audited financial statements and settlement forms agree with the books of the York Health Services Department ("Board of Health").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Board of Health and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the year ended December 31, 2014.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the year ended December 31, 2014 and found no exceptions. The general ledger was agreed to the audited financial statements of the Regional Municipality of York (the "Region") for the year ended December 31, 2014.
3. Obtain knowledge of the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Board of Health on whose financial statements are being reported.	We have familiarized ourselves with the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Region on whose financial statements we have reported.
4. Review the 2014 "Settlement Form Guidelines" for the settlement year ended December 31, 2014 for the preparation of the annual settlement, as required by the Ministry of Health and Long-Term Care (the "Ministry").	We have read the "2014 Settlement Form Guidelines" for the settlement year ended December 31, 2014 for the preparation of the annual settlement, as required by the Ministry.
5. Review all minutes of the following bodies up to December 31, 2014: (a) Board of Health (b) Finance Committee (c) Audit Committee (d) Other	We have reviewed all minutes of the following bodies up to December 31, 2014 in connection with our overall audit of the Region: (a) Board of Health (b) Finance Committee (c) Audit Committee (d) Regional Council And have satisfied ourselves that proper recognition has been given to all items recorded therein which affect the financial position of the Board of Health.
6. Review the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.	We have reviewed the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.
7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.	We are unable to provide positive assurance that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue as it was beyond the scope of our audit procedures.

<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board of Health, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>	<p>We have not reported in writing to the Audit Committee any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>
<p>9. Review the health unit's fidelity insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or to the Board of Health after taking into consideration the existing level of internal control. Also review other insurance coverage.</p>	<p>We are unable to provide positive assurance on the health unit's fidelity insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.</p>
<p>10. Ensure that the health unit has complied with the previous audit recommendations in all material respects.</p>	<p>We verified that the health unit has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region.</p>
<p>11. Verify that specific program funds (CINOT Expansion, Infectious Diseases Control, Small Drinking Water Systems, and all other related programs listed on the settlement forms) were used solely for their intended purposes and expenses were incurred in compliance with related program specific policies.</p>	<p>We have inquired of the health unit and ensured that there were no instances of inappropriate use of funds or a lack of compliance with related program specific policies.</p>
<p>12. As circumstances dictate, ensure that the basis used by the Region of allocating costs to health unit is reasonable; the method used is appropriate and accurate.</p>	<p>We have inquired of the health unit and have determined that the basis used by the Region of allocating costs to health unit is reasonable; the method used is appropriate and accurate.</p>

**MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

Attachment 1

Includes: a) Base Funding

b) 2014 One-Time Funding Approved to December 31, 2014

c) 2013 One-Time Funding Approved to March 31, 2014

d) 2014 One-Time Funding Approved to March 31, 2015

NAME OF PUBLIC HEALTH UNIT :

ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)

PARTICULARS	Line #		
Section A - Base Funding			
Mandatory Programs (Public Health and Health Promotion Divisions)	L 1	Cost (incl Cap) Manual entry (100%)	55,072,929
Deduct: Offset Revenue	L 2	From Sch B L11	(1,002,606)
Net Cost @ 100%	L 3	L1+L2	54,070,323
Net Cost @ 75%	L 4	L3 * 75%	40,552,742
Ministry Approved Grant	L 5	Manual entry	38,097,143
Eligible Cost to be claimed from Ministry	L 6	Lesser of L4 & L5	38,097,143
DEDUCT Funding received from Ministry	L 7	From Sch A L8	38,097,143
DUE TO(FROM) PROVINCE	L 8	L7-L6	-
Related Programs Funded @75% (Public Health Division)	L 9	Cost (incl. Capital) Manual entry (75%)	450,421
Ministry Approved Grant	L 10	Manual entry	466,429
Eligible Cost to be claimed from Ministry	L 11	Lesser of L9 & L10	450,421
DEDUCT Funding received from Ministry	L 12	From Sch A L16	450,421
DUE TO(FROM) PROVINCE	L 13	L12-L11	-
Related Programs Funded @ 100% (Public Health Division)	L 14	Cost (incl. Capital) Manual entry (100%)	2,023,688
(Deduct)/Add: Offset Revenue/Expenditure	L 15	From Sch B L22	929,288
Net Cost	L 16	L14+L15	2,952,976
Ministry Approved Grant	L 17	Manual entry	2,958,410
Eligible Cost to be claimed from Ministry	L 18	Lesser of L16 & L17	2,952,976
DEDUCT Funding received from Ministry	L 19	From Sch A L24	2,952,976
DUE TO(FROM) PROVINCE	L 20	L19-L18	-
Related Programs Funded @ 75% (Health Promotion Division)	L 21	Cost (incl. Capital) Manual entry (75%)	145,553
Ministry Approved Grant	L 22	Manual entry	145,553
Eligible Cost to be claimed from Ministry	L 23	Lesser of L21 & L22	145,553
DEDUCT Funding received from Ministry	L 24	From Sch A L32	145,553
DUE TO(FROM) PROVINCE	L 25	L24-L23	-
Related Programs Funded @ 100% (Health Promotion Division)	L 26	Cost (incl. Capital) Manual entry (100%)	1,024,300
Ministry Approved Grant	L 27	Manual entry	1,024,300
Eligible Cost to be claimed from Ministry	L 28	Lesser of L26 & L27	1,024,300
DEDUCT Funding received from Ministry	L 29	From Sch A L40	1,024,300
DUE TO(FROM) PROVINCE	L 30	L29-L28	-
Section B - 2014 One-Time Funding Approved to December 31, 2014			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)	L 31	Operating Cost Manual entry (75%)	93,750
Ministry Approved Grant	L 32	Manual entry	93,750
Eligible Cost to be claimed from Ministry	L 33	Lesser of L31 & L32	93,750
DEDUCT Funding received from Ministry	L 34	From Sch A L48	93,750
DUE TO(FROM) PROVINCE	L 35	L34-L33	-
One-Time Projects Funded @100% (Public Health & Health Promotion Divisions)	L 36	Operating Cost Manual entry (100%)	
Ministry Approved Grant	L 37	Manual entry	
Eligible Cost to be claimed from Ministry	L 38	Lesser of L36 & L37	
DEDUCT Funding received from Ministry	L 39	From Sch A L56	-
DUE TO(FROM) PROVINCE	L 40	L39-L38	
One-Time Projects Funded @75% (Public Health Division)	L 41	Operating Cost Manual entry (75%)	
Ministry Approved Grant	L 42	Manual entry	
Eligible Cost to be claimed from Ministry	L 43	Lesser of L41 & L42	
DEDUCT Funding received from Ministry	L 44	From Sch A L64	-
DUE TO(FROM) PROVINCE	L 45	L44-L43	
One-Time Projects Funded @75% (Health Promotion Division)	L 46	Operating Cost Manual entry (75%)	
Ministry Approved Grant	L 47	Manual entry	
Eligible Cost to be claimed from Ministry	L 48	Lesser of L46 & L47	
DEDUCT Funding received from Ministry	L 49	From Sch A L72	-
DUE TO(FROM) PROVINCE	L 50	L49-L48	

**MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

Includes: a) Base Funding
b) 2014 One-Time Funding Approved to December 31, 2014

c) 2013 One-Time Funding Approved to March 31, 2014
d) 2014 One-Time Funding Approved to March 31, 2015

NAME OF PUBLIC HEALTH UNIT :

ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)

PARTICULARS	Line #		
One-Time Projects Funded @100% (Public Health Division)	L 51	Operating Cost Manual entry (100%)	
Ministry Approved Grant	L 52	Manual entry	
Eligible Cost to be claimed from Ministry	L 53	Lesser of L51 & L52	
DEDUCT Funding received from Ministry	L 54	From Sch A L80	-
DUE TO(FROM) PROVINCE	L 55	L54-L53	
One-Time Projects Funded @100% (Health Promotion Division)	L 56	Operating Cost Manual entry (100%)	
Ministry Approved Grant	L 57	Manual entry	
Eligible Cost to be claimed from Ministry	L 58	Lesser of L56 & L57	
DEDUCT Funding received from Ministry	L 59	From Sch A L88	-
DUE TO(FROM) PROVINCE	L 60	L59-L58	
One-Time Capital Projects Funded @75%	L 61	Operating Cost Manual entry (75%)	
Ministry Approved Grant	L 62	Manual entry	
Eligible Cost to be claimed from Ministry	L 63	Lesser of L61 & L62	
DEDUCT Funding received from Ministry	L 64	From Sch A L96	-
DUE TO(FROM) PROVINCE	L 65	L64-L63	
Section C - 2013 One-Time Funding Approved to March 31, 2014			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)	L 66	Project cost (75%)	2013
	L 67		Jan - Mar 2014
	L 68		L66+L67
Ministry Approved Grant	L 69	Manual Entry	
Eligible Cost to be claimed from Ministry	L 70	Lesser of L68 & L69	
DEDUCT Funding received from Ministry	L 71	From Sch A L102	-
DUE TO(FROM) PROVINCE	L 72	L71-L70	
One-Time Projects Funded @75% (Public Health Division)	L 73	Project cost (75%) incl. Capital	2013
	L 74		Jan - Mar 2014
	L 75		L73+L74
Ministry Approved Grant	L 76	Manual Entry	
Eligible Cost to be claimed from Ministry	L 77	Lesser of L75 & L76	
DEDUCT Funding received from Ministry	L 78	From Sch A L108	-
DUE TO(FROM) PROVINCE	L 79	L78-L77	
One-Time Projects Funded @100% (Public Health Division)	L 80	Project cost (100%) incl. Capital	2013
	L 81		Jan - Mar 2014
	L 82		L80+L81
Ministry Approved Grant	L 83	Manual Entry	221,280
Eligible Cost to be claimed from Ministry	L 84	Lesser of L82 & L83	219,162
DEDUCT Funding received from Ministry	L 85	From Sch A L114	221,280
DUE TO(FROM) PROVINCE	L 86	L85-L84	2,118
One-Time Projects Funded @100% (Health Promotion Division)	L 87	Project cost (100%)	2013
	L 88		Jan - Mar 2014
	L 89		L87+L88
Ministry Approved Grant	L 90	Manual Entry	
Eligible Cost to be claimed from Ministry	L 91	Lesser of L89 & L90	
DEDUCT Funding received from Ministry	L 92	From Sch A L120	-
DUE TO(FROM) PROVINCE	L 93	L92-L91	

**MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

Includes: a) Base Funding
b) 2014 One-Time Funding Approved to December 31, 2014

c) 2013 One-Time Funding Approved to March 31, 2014
d) 2014 One-Time Funding Approved to March 31, 2015

NAME OF PUBLIC HEALTH UNIT :

ANNUAL RECONCILIATION (CERTIFICATE OF SETTLEMENT) REPORT - SUMMARY PAGE (SP)

PARTICULARS	Line #		
Section D - 2014 One-Time Funding Approved to March 31, 2015			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)	L 94	2014 Project cost @ 75%	
Ministry Approved Grant	L 95	Manual Entry	
Eligible Cost to be claimed from Ministry	L 96	Lesser of L94 & L95	
DEDUCT Funding received from Ministry	L 97	From Sch A L126	-
TO CARRY FORWARD TO MARCH 31, 2015	L 98	L97-L96	
One-Time Projects Funded @75% (Public Health Division)	L 99	2014 Project cost @ 75%	
Ministry Approved Grant	L 100	Manual Entry	
Eligible Cost to be claimed from Ministry	L 101	Lesser of L99 & L100	
DEDUCT Funding received from Ministry	L 102	From Sch A L132	-
TO CARRY FORWARD TO MARCH 31, 2015	L 103	L102-L101	
One-Time Projects Funded @100% (Public Health Division)	L 104	2014 Project cost @ 100%	191,252
Ministry Approved Grant	L 105	Manual Entry	418,416
Eligible Cost to be claimed from Ministry	L 106	Lesser of L104 & L105	191,252
DEDUCT Funding received from Ministry	L 107	From Sch A L138	418,416
TO CARRY FORWARD TO MARCH 31, 2015	L 108	L107-L106	227,164
One-Time Projects Funded @100% (Health Promotion Division)	L 109	2014 Project cost @ 100%	
Ministry Approved Grant	L 110	Manual Entry	
Eligible Cost to be claimed from Ministry	L 111	Lesser of L109 & L110	
DEDUCT Funding received from Ministry	L 112	From Sch A L144	-
TO CARRY FORWARD TO MARCH 31, 2015	L 113	L112-L111	
One-Time Projects Funded @75% (Health Promotion Division)	L 114	2014 Project cost @ 75%	
Ministry Approved Grant	L 115	Manual Entry	
Eligible Cost to be claimed from Ministry	L 116	Lesser of L114 & L115	
DEDUCT Funding received from Ministry	L 117	From Sch A L150	-
TO CARRY FORWARD TO MARCH 31, 2015	L 118	L117-L116	
One-Time Capital Projects Funded @75%	L 119	2014 Project cost @ 100%	
Ministry Approved Grant	L 120	Manual Entry	
Eligible Cost to be claimed from Ministry	L 121	Lesser of L119 & L120	
DEDUCT Funding received from Ministry	L 122	From Sch A L156	-
TO CARRY FORWARD TO MARCH 31, 2015	L 123	L122-L121	

Summary 2014 Settlement (Sections A-C)

2014 Total Expenditure of all programs	L 124	Summary - All programs	45,438,904
2014 Total Ministry Approved Grant	L 125	Summary - All programs	43,006,865
2014 Total of Funding Received from the Ministry	L 126	Summary - All programs	42,985,423
2014 Recoveries for the Public Health Unit	L 127	Summary - All programs	2,118
2014 Reflows for the Public Health Unit	L 128	Summary - All programs	-
2014 Net Settlement for the Public Health Unit	L 129	Summary - All programs	2,118

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 supporting schedules are complete and accurate and are in accordance with Transfer Payment Agreements and Reports filed with the appropriate Municipal Council.

Date

Medical Officer of Health / Chief Executive Officer

Date

Chair of the Board of Health/Authorized Officer

MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT :

SCHEDULE A: Calculation of Funding Received From the Ministry

	Reference	Line #	\$
Section A - Base Funding			
Mandatory Programs (Public Health and Health Promotion Divisions)			
Cashflow received in 2014		L 1	38,097,143
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 2	
Adjustments related to 2013 included in Jan-Mar 2015 (Q4)		L 3	
Other (Specify)		L 4	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 5	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 6	
Other (Specify)		L 7	
FUNDING applicable to 2014 Operations	To SP L7	L 8	38,097,143
Related Programs Funded @75% (Public Health Division)			
Cashflow received in 2014		L 9	486,717
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 10	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 11	
Other (Specify)		L 12	
Deduct: Prior years adjustments included in cashflow received (Years 2014)		L 13	(20,288)
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 14	(16,008)
Other (Specify)		L 15	
FUNDING applicable to 2014 Operations	To SP L12	L 16	450,421
Related Programs Funded @ 100% (Public Health Division)			
Cashflow received in 2014		L 17	2,958,735
Add: Prior years adjustments deducted from cashflow received (Years 2014)		L 18	21,310
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 19	
Other (Specify)		L 20	
Deduct: Prior years adjustments included in cashflow received (Years 2014)		L 21	(21,635)
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 22	(5,434)
Other (Specify)		L 23	
FUNDING applicable to 2014 Operations	To SP L19	L 24	2,952,976
Related Programs Funded @ 75% (Health Promotion Division)			
Cashflow received in 2014		L 25	119,185
Add: Prior years adjustments deducted from cashflow received (Years 2014)		L 26	26,368
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 27	
Other (Specify)		L 28	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 29	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 30	
Other (Specify)		L 31	
FUNDING applicable to 2014 Operations	To SP L24	L 32	145,553
Related Programs Funded @ 100% (Health Promotion Division)			
Cashflow received in 2014		L 33	1,024,300
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 34	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 35	
Other (Specify)		L 36	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 37	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 38	
Other (Specify)		L 39	
FUNDING applicable to 2014 Operations	To SP L29	L 40	1,024,300
Section B - 2014 One-Time Funding Approved to December 31, 2014			

MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT :

SCHEDULE A: Calculation of Funding Received From the Ministry

	Reference	Line #	\$
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)			
Cashflow received in 2014		L 41	93,750
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 42	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 43	
Other (Specify)		L 44	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 45	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 46	
Other (Specify)		L 47	
FUNDING applicable to 2014 Operations	To SP L34	L 48	93,750
One-Time Projects Funded @100% (Public Health & Health Promotion Divisions)			
Cashflow received in 2014		L 49	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 50	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 51	
Other (Specify)		L 52	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 53	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 54	
Other (Specify)		L 55	
FUNDING applicable to 2014 Operations	To SP L39	L 56	-
One-Time Projects Funded @75% (Public Health Division)			
Cashflow received in 2014		L 57	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 58	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 59	
Other (Specify)		L 60	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 61	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 62	
Other (Specify)		L 63	
FUNDING applicable to 2014 Operations	To SP L44	L 64	-
One-Time Projects Funded @75% (Health Promotion Division)			
Cashflow received in 2014		L 65	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 66	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 67	
Other (Specify)		L 68	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 69	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 70	
Other (Specify)		L 71	
FUNDING applicable to 2014 Operations	To SP L49	L 72	-
One-Time Projects Funded @100% (Public Health Division)			
Cashflow received in 2014		L 73	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 74	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 75	
Other (Specify)		L 76	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 77	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 78	
Other (Specify)		L 79	
FUNDING applicable to 2014 Operations	To SP L54	L 80	-

MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT :

SCHEDULE A: Calculation of Funding Received From the Ministry

	Reference	Line #	\$
One-Time Projects Funded @100% (Health Promotion Division)			
Cashflow received in 2014		L 81	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 82	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 83	
Other (Specify)		L 84	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 85	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 86	
Other (Specify)		L 87	
FUNDING applicable to 2014 Operations	To SP L59	L 88	-
One-Time Capital Projects Funded @75%			
Cashflow received in 2014		L 89	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 90	
Adjustments related to 2014 included in Jan-Mar 2015 (Q4)		L 91	
Other (Specify)		L 92	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 93	
Adjustments related to 2014 deducted in Jan-Mar 2015 (Q4)		L 94	
Other (Specify)		L 95	
FUNDING applicable to 2014 Operations	To SP L64	L 96	-
Section C - 2013 One-Time Funding Approved to March 31, 2014			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)			
Cashflow received in 2013		L 97	
Add: Cashflow received in Jan-Mar 2014		L 98	
Other (Specify)		L 99	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 100	
Other (Specify)		L 101	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L71	L 102	-
One-Time Projects Funded @75% (Public Health Division)			
Cashflow received in 2013		L 103	
Add: Cashflow received in Jan-Mar 2014		L 104	
Other (Specify)		L 105	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 106	
Other (Specify)		L 107	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L78	L 108	-
One-Time Projects Funded @100% (Public Health Division)			
Cashflow received in 2013		L 109	188,337
Add: Cashflow received in Jan-Mar 2014		L 110	30,010
Other (Specify)		L 111	2,933
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 112	
Other (Specify)		L 113	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L85	L 114	221,280
One-Time Projects Funded @100% (Health Promotion Division)			
Cashflow received in 2013		L 115	
Add: Cashflow received in Jan-Mar 2014		L 116	
Other (Specify)		L 117	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 118	
Other (Specify)		L 119	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L92	L 120	-
Section D - 2014 One-Time Funding Approved to March 31, 2015			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)			

MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

NAME OF PUBLIC HEALTH UNIT :

SCHEDULE A: Calculation of Funding Received From the Ministry

	Reference	Line #	\$
Cashflow received in 2014		L 121	
Add: Cashflow received in Jan-Mar 2015		L 122	
Other (Specify)		L 123	
Deduct: Quarterly adjustments related to 2014 deducted in Jan-Mar 2015		L 124	
Other (Specify)		L 125	
FUNDING applicable to 2014 Operations and/or to Jan-Mar 2015	To SP L97	L 126	-
One-Time Projects Funded @75% (Public Health Division)			
Cashflow received in 2014		L 127	
Add: Cashflow received in Jan-Mar 2015		L 128	
Other (Specify)		L 129	
Deduct: Quarterly adjustments related to 2014 deducted in Jan-Mar 2015		L 130	
Other (Specify)		L 131	
FUNDING applicable to 2014 Operations and/or to Jan-Mar 2015	To SP L102	L 132	-
One-Time Projects Funded @100% (Public Health Division)			
Cashflow received in 2014		L 133	418,416
Add: Cashflow received in Jan-Mar 2015		L 134	
Other (Specify)		L 135	
Deduct: Quarterly adjustments related to 2014 deducted in Jan-Mar 2015		L 136	
Other (Specify)		L 137	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L107	L 138	418,416
One-Time Projects Funded @100% (Health Promotion Division)			
Cashflow received in 2014		L 139	
Add: Cashflow received in Jan-Mar 2015		L 140	
Other (Specify)		L 141	
Deduct: Quarterly adjustments related to 2014 deducted in Jan-Mar 2015		L 142	
Other (Specify)		L 143	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L112	L 144	-
One-Time Projects Funded @75% (Health Promotion Division)			
Cashflow received in 2014		L 145	
Add: Cashflow received in Jan-Mar 2015		L 146	
Other (Specify)		L 147	
Deduct: Quarterly adjustments related to 2014 deducted in Jan-Mar 2015		L 148	
Other (Specify)		L 149	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L117	L 150	-
One-Time Capital Projects Funded @75%			
Cashflow received in 2013		L 151	
Add: Cashflow received in Jan-Mar 2014		L 152	
Other (Specify)		L 153	
Deduct: Quarterly adjustments related to 2014 deducted in Jan-Mar 2015		L 154	
Other (Specify)		L 155	
FUNDING applicable to 2014 Operations and/or to Jan-Mar 2015	To SP L122	L 156	-
Total Funding received from the Ministry			43,403,839

**MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

NAME OF PUBLIC HEALTH UNIT :

SCHEDULE B: Schedule of Offset Revenues

Mandatory Programs	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2		4,590	
Meningococcal C Program clinic reimbursement	L 3		216,886	
Human Papilloma Virus Program reimbursement	L 4		121,100	
Other (Specify)	L 5			
Other : Federal Funding, OHIP, Cont. fr Sick Leave Reserve, Fees, Sundry Rev	L 6		660,030	
	L 7			
	L 8			
	L 9			
	L 10			
TOTAL OFFSET REVENUES	L 11	To SP L 2	1,002,606	

Healthy Smiles Ontario Offset Revenues and Expenditures	Line #	Reference	Actual \$	Ministry Use Only
Revenues Generated from Other Government Dental Program:				
Children in Need of Treatment (CINOT)	L 12			
Ontario Works (OW)	L 13			
ODSP	L 14			
Other government dental programs (please specify):	L 15			
	L 16			
	L 17			
	L 18			
Interest Income	L 19		-	
Sub-total Offset Revenues	L 20	L12+L13+L14+L15+L16+L17+L18+L19	-	
Expenses:				
Healthy Smiles Ontario - Operational				
Fee-for-Service delivery	L 21		929,288	
2014 Total Fee-for-Service delivery expenditures - Healthy Smiles Ontario	L 22	L 21 - L 20 To SP, L 15	929,288	

**MINISTRY OF HEALTH AND LONG-TERM CARE
2014 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

NAME OF PUBLIC HEALTH UNIT :
SCHEDULE C: MOH/AMOH Compensation Initiative

Calculation of Entitlement

Physician's Name	Code	Line #	Pro-rated per Actual FTE and Eligible Months					AHA* Stipend (\$)	Entitlement
			BOH Salary (\$)	Salary Grid (\$)	Top-up Salary (\$)	Top-up Benefits (\$)	FRCPC Stipend (\$)		
			I=(A*F*G*H)/12	J=(B*F*G*H)/12	K=J-I	L=K*C	M=(D*F*G*H)/12		
Dr. Karim Kurji	MOH1	1	236,036	286,202	50,166	11,037	5,000	6,000	72,203
Dr. Lilian Yuan	AMOH1	2	199,352	249,776	50,424	11,093	5,000	5,000	71,517
Dr. Richard Gould	AMOH2	3	179,198	249,776	70,578	15,527	5,000	5,000	96,105
		4	-	-	-	-	-	-	-
		5	-	-	-	-	-	-	-
		6	-	-	-	-	-	-	-
		7	-	-	-	-	-	-	-
		8	-	-	-	-	-	-	-
		9	-	-	-	-	-	-	-
		10	-	-	-	-	-	-	-
		11	-	-	-	-	-	-	-
		12	-	-	-	-	-	-	-
		13	-	-	-	-	-	-	-
		14	-	-	-	-	-	-	-
		15	-	-	-	-	-	-	-

Total Entitlement (P=Sum(O1:O15))	239,825
Total Funding Received from MOHLTC (Q) (Manual Entry)	267,901
Due to / (From) Province (R=Q-P)	28,076

* AHA: After Hours Availability



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INDEPENDENT AUDITORS' REPORT

To the Ministry of Children and Youth Services

We have audited the accompanying Comparative Statement of Revenue and Expenditures and the attachments (the "Report") thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program (the "Program") for the year ended December 31, 2014. The Report has been prepared by management in accordance with the Ministry of Children and Youth Services' Technical Instructions ("Technical Instructions").

Management's Responsibility for the Report

Management is responsible for the preparation of the Report in accordance with the Technical Instructions and applicable funding agreements, and for such internal control as management determines is necessary to enable the preparation of the Report that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this Report based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Report. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the Report, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the Report 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the Comparative Statement of Revenue and Expenditures and the attachments thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2014 is prepared, in all material respects, in accordance with the Ministry of Children and Youth Services' Technical Instructions.

Basis of Accounting

Without modifying our opinion, we draw attention to note 1 to the Report, which describes the basis of accounting. The Report is prepared to provide information to the Ministry of Children and Youth Services and the Regional Municipality of York to meet the requirements of the Ministry of Children and Youth Services' Technical Instructions. As a result, the Report may not be suitable for another purpose.

Restriction on Use

Our report is intended solely for the Ministry of Children and Youth Services and the Regional Municipality of York and should not be used by parties other than the Ministry of Children and Youth Services or the Regional Municipality of York.

Chartered Professional Accountants, Licensed Public Accountants

July 13, 2015
Toronto, Canada

REGIONAL MUNICIPALITY OF YORK - HEALTHY BABIES, HEALTHY CHILDREN PROGRAM

Note Disclosure

Year ended December 31, 2014

1. Basis of accounting:

The Comparative Statement of Revenue and Expenditures and the attachments thereto, of the Regional Municipality of York - Healthy Babies, Healthy Children Program for the year ended December 31, 2014 has been prepared in accordance with the Ministry of Children and Youth Services' Technical Instructions.



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REPORT ON THE RESULTS OF APPLYING SPECIFIED AUDITING PROCEDURES STATEMENT OF REVENUE AND EXPENDITURES

To the Ministry of Children and Youth Services
 and the Regional Municipality of York

As specifically agreed, we have performed the procedures described in Appendix A, in relation to the Regional Municipality of York's Healthy Babies Healthy Children Program (the "Program") for the year ended December 31, 2014. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the Chartered Professional Accountants of Canada. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are documented in Appendix A. The procedures in Appendix A do not constitute an audit and, therefore, we express no opinion on the information in Appendix A for the year ended December 31, 2014. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for use in connection with the reporting requirements of the Ontario Ministry of Children and Youth Services and is not to be used, circulated, quoted or otherwise referred to for any other purpose without our express written consent.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

July 13, 2015
 Toronto, Canada

REGIONAL MUNICIPALITY OF YORK - HEALTHY BABIES HEALTHY CHILDREN PROGRAM

Results of Specified Auditing Procedures

Year ended December 31, 2014

APPENDIX A

SPECIFIED AUDITING PROCEDURES	RESULTS OF SPECIFIED AUDITING PROCEDURES
1. Verify that the audited financial statements and settlement forms agree with the books of the Public Health Agency (the "Agency").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Agency and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the year ended December 31, 2014.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the year ended December 31, 2014 and found no exceptions. The general ledger was agreed to the audited financial statements of the Regional Municipality of York (the "Region") for the year ended December 31, 2014.
3. Obtain knowledge of the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Agency on whose financial statements are being reported.	We have familiarized ourselves with the applicable provincial legislation, insofar as they pertain to financial and accounting matters, and insofar as they relate to the Region on whose financial statements we have reported.
4. Review the "Explanatory Notes" for the settlement year ended December 31, 2014 for the preparation of the annual settlement, as required by the Ministry of Children and Youth Services (the "Ministry").	We have read the "Explanatory Notes" for the settlement year ended December 31, 2014 for the preparation of the annual settlement, as required by the Ministry.
5. Review all minutes of the following bodies up to December 31, 2014: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Other	We have reviewed all minutes of the following bodies up to December 31, 2014 in connection with our overall audit of the Region: (a) Board of Health (b) Audit Committee (c) Finance Committee (d) Regional Council
6. Review the correspondence during the year between the Ministry and the Agency which has been provided to us by the Agency and is likely to have a direct bearing on its financial statements.	We have reviewed the correspondence during the year between the Ministry and the Agency which has been provided to us by the Agency and is likely to have a direct bearing on its financial statements.
7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.	We are unable to provide positive assurance that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue as it was beyond the scope of our audit procedures.

<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board of Health, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the Agency to a material loss of funds or other assets.</p>	<p>We have not identified any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>
<p>9. Review the health unit's fidelity insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or to the Board of Health after taking into consideration the existing level of internal control. Also review other insurance coverage.</p>	<p>We are unable to provide positive assurance on the health unit's fidelity insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.</p>
<p>10. Ensure that the Agency has complied with the previous audit recommendations in all material respects.</p>	<p>We enquired of management that the health unit has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region and have been informed that they have done so.</p>

**HEALTHY BABIES HEALTHY CHILDREN
CHILD AND YOUTH DEVELOPMENT BRANCH
STRATEGIC POLICY AND PLANNING DIVISION
MINISTRY OF CHILDREN AND YOUTH SERVICES
2014 YEAR-END SETTLEMENT**

**BOARD OF HEALTH: York Region Community and Health Services Department
COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDING December 31, 2014**

Report only revenue and expenditures specific to funding provided by the Ministry of Children and Youth Services for Healthy Babies Healthy Children.

REVENUE	Authorized Budget \$	Actual Revenue/Expenses \$	Variance UNDERSPENT (OVERSPENT)	Ministry Use
MCYS Funding (included one-time grants)	4,271,635.00	4,271,635.00	-	
Interest Income (Non-Retainable)			-	
Other Income - Retainable (specify, from Page 3)		-	-	
Other Income - Non-Retainable (specify)			-	
TOTAL REVENUE	4,271,635.00	4,271,635.00	-	
EXPENSES				
Total Salaries & Wages (from Page 2)	3,076,158.09	3,716,164.96	(640,006.87)	
Employee Benefits (from Page 2)	903,195.52	940,580.75	(37,385.23)	
Total Salaries/Benefits	3,979,353.61	4,656,745.71	(677,392.10)	
Contract Services (from Page 2)	-	-	-	
Total Operating Costs (from Page 2)	272,281.39	379,622.00	(107,340.61)	
Total One-Time Expenses (from Page 4)	20,000.00	20,000.00	-	
TOTAL EXPENDITURES	4,271,635.00	5,056,367.71	(784,732.71)	
Surplus/(Deficit)				

RECONCILIATION OF CASH FLOW

	Actual \$	Ministry Use
Total cash received from MCYS (January 1, 2014 to December 31, 2014).	4,271,635.00	
Add: Cash deducted from cash flow in Settlement of amount owed to MCYS.		
Cash deducted from cash flow resulting from MCYS Audit for prior year(s) 20__/___.		
Deduct: Additional cash received from MCYS in settlement of amount owed to program for prior year(s) 2012/___, 20__/___.		
Additional cash received from MCYS resulting from MCYS Audit for prior year(s) 20__/___.		
Total Funding Applicable to 2014 Operations	4,271,635.00	-

Please Note: Any "Actual \$" entered must be positive, even if they represents funds recovered by the ministry.

HEALTHY BABIES HEALTHY CHILDREN
CHILD AND YOUTH DEVELOPMENT BRANCH
STRATEGIC POLICY AND PLANNING DIVISION
MINISTRY OF CHILDREN AND YOUTH SERVICES
2014 YEAR-END SETTLEMENT
FOR THE YEAR ENDING December 31, 2014

BOARD OF HEALTH: York Region Community and Health Services Department

	Complement (FTE)		Approved Budget \$	Actual Expenses \$	Ministry Use
	Budget	Actual			
1a. Salaries & Wages - Unionized					
Management					
Public Health Nurses	25.5	25.5	1,788,345.35	2,013,573.00	
Lay Home Visitors	14.3	14.3	619,711.24	726,726.61	
Social Workers				80,608.36	
Administration: Program Support	2.5	2.5	108,340.78	132,625.49	
Administration: ISCIS Data Entry Support	4.0	4.0	182,359.89	241,393.10	
Administration: ISCIS Release Support					
Other Professional (co-op students)				28,012.60	
Other Non-Professional (specify)					
Total Salaries & Wages - Unionized	46.3	46.3	2,698,757.26	3,222,939.16	-
Employee Benefits - Unionized			809,712.41	827,269.00	
1b. Salaries & Wages - Non unionized					
Management	3.5	3.5	377,400.83	493,225.80	
Public Health Nurses					
Lay Home Visitors					
Social Workers					
Administration: Program Support					
Administration: ISCIS Data Entry Support					
Administration: ISCIS Release Support					
Other Professional (specify)					
Other Non-Professional (specify)					
Total Salaries & Wages - Non unionized	3.5	3.5	377,400.83	493,225.80	-
Employee Benefits - Non unionized			93,483.10	113,311.75	
2. Contract Services					
Other Professional (specify)					
Other Non-Professional (specify)					
Lay Home Visitors					
Administration: ISCIS Release Support					
Total Contract Services	-	-	-	-	-
3. Operating Costs					
Office Supplies			4,103.62	8,776.00	
Office Equipment			3,419.69	681.00	
Professional Development & Training			20,518.12	19,876.00	
Travel			79,507.70	123,034.00	
Public Awareness/Promotion			21,116.56	15,462.00	
Program Resources			81,388.53	121,567.00	
Computer costs for ISCIS			58,807.49	86,226.00	
Audit			3,419.69	4,000.00	
Other (specify)					
Other (specify)					
Total Operating Costs			272,281.39	379,622.00	-

HEALTHY BABIES HEALTHY CHILDREN
 CHILD AND YOUTH DEVELOPMENT BRANCH
 STRATEGIC POLICY AND PLANNING DIVISION
 MINISTRY OF CHILDREN AND YOUTH SERVICES
 2014 YEAR-END SETTLEMENT
RETAINABLE INCOME
 FOR THE YEAR ENDING December 31, 2014

BOARD OF HEALTH: York Region Community and Health Services Department

Expenditures that offset Retainable Income . Expenditures <u>must</u> also be included in page 2.	FTE Actual	Actual Expenses \$	Ministry Use
1a. Salaries & Wages - Unionized			
Management			
Public Health Nurses			
Lay Home Visitors			
Social Workers			
Administration: Program Support			
Administration: ISCIS Data Entry Support			
Administration: ISCIS Release Support			
Other Professional (specify)			
Other Non-Professional (specify)			
Total Salaries & Wages - Unionized	-	-	-
Employee Benefits - Unionized			
1b. Salaries & Wages - Non unionized			
Management			
Public Health Nurses			
Lay Home Visitors			
Social Workers			
Administration: Program Support			
Administration: ISCIS Data Entry Support			
Administration: ISCIS Release Support			
Other Professional (specify)			
Other Non-Professional (specify)			
Total Salaries & Wages - Non unionized	-	-	-
Employee Benefits - Non unionized			
2. Contract Services			
Other Professional (specify)			
Other Non-Professional (specify)			
Lay Home Visitors			
Administration: ISCIS Release Support			
Total Contract Services	-	-	-
3. Operating Costs			
Office Supplies			
Office Equipment			
Professional Development & Training			
Travel			
Public Awareness/Promotion			
Program Resources			
Computer costs for ISCIS			
Audit			
Other (specify)			
Other (specify)			
Total Operating Costs		-	-
TOTAL EXPENDITURES (equals Retainable Income)	-	-	

Retainable Income includes the following:

- general donations.
- any monies received for capital purposes (e.g. specific donations, endowments, bequests).
- fund raising where the revenue is generated through activities not involving the use of ministry resources.
- interest revenue arising from the investment of retainable revenue.
- other grants or subsidies received for activities not ordinarily funded by the ministry.

HEALTHY BABIES HEALTHY CHILDREN
 CHILD AND YOUTH DEVELOPMENT BRANCH
 STRATEGIC POLICY AND PLANNING DIVISION
 MINISTRY OF CHILDREN AND YOUTH SERVICES
 2014 YEAR-END SETTLEMENT
ONE-TIME GRANT EXPENSES - DETAIL
 FOR THE YEAR ENDING December 31, 2014

BOARD OF HEALTH: York Region Community and Health Services Department

One-Time Grant Expenses	Approved Budget \$	Actual Expenses \$	Ministry Use
1a. Salaries & Wages, and Benefits Unionized			
Training for PHN - one time (specify)	20,000.00	20,000.00	
1b. Salaries & Wages, and Benefits Non unionized			
(specify)			
(specify)			
2. Contract Services			
(specify)			
(specify)			
3. Operating Costs			
(specify)			
(specify)			
(specify)			
Total One-Time Grant Expenses	20,000.00	20,000.00	-

VARIANCE EXPLANATIONS
 FOR THE YEAR ENDING December 31, 2014

Variance Explanations		
Salaries & Wages:	(640,007)	
Salary variance is due to rate increases approved in the Regional Budget and ONA Contract.		
Employee Benefits:	(37,385)	
(Reflects the Salaries & Wages as well as changes in OMERS.)		
Benefit variance is due to impact of higher wages on income based benefit costs approved in the Regional Budget and ONA Contract.		
Operating Costs:	(107,341)	
Expenses are in line with Regional Budget approval for HBHC Program.		
One-Time Expenses:	-	

HEALTHY BABIES HEALTHY CHILDREN
 CHILD AND YOUTH DEVELOPMENT BRANCH
 STRATEGIC POLICY AND PLANNING DIVISION
 MINISTRY OF CHILDREN AND YOUTH SERVICES
 2014 YEAR-END SETTLEMENT
 FOR THE YEAR ENDING December 31, 2014

BOARD OF HEALTH: York Region Community and Health Services Department

	Complement (FTE)		Approved Budget \$	Actual Expenses \$	Ministry Use
	Budget	Actual			
1a. Salaries & Wages - Unionized					
Public Health Nurses	1.5	1.5	102,848.00	135,185.34	
Total Salaries & Wages - Unionized	1.5	1.5	102,848.00	135,185.34	
Employee Benefits - Unionized			24,684.00	31,434.53	
1b. Salaries & Wages - Non unionized					
Public Health Nurses	-	-			
Total Salaries & Wages - Non unionized	-	-	-	-	
Employee Benefits - Non unionized					
3. Operating Costs					
Office Supplies					
Office Equipment					
Professional Development & Training					
Travel					
Public Awareness/Promotion					
Program Resources					
Computer costs for ISCSIS					
Audit					
Other (Operating costs without breakdown)			22,468.00		
Other (specify)					
Total Operating Costs			22,468.00	-	

Authorized Budget	\$ 150,000.00	\$ 150,000.00	Actual Funds Received
Budgeted Expenses	\$ 150,000.00	\$ 166,619.87	Actual Expenses
MCYS receivable (payable)	-	(\$16,619.87)	
2014 funds received in following year			
Difference		(\$16,619.87)	