

Clause 14 in Report No. 1 of Committee of the Whole was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on January 22, 2015

Public Health Programs 2013 Year-End Settlement Reports

Committee of the Whole recommends adoption of the following recommendations contained in the report dated December 18, 2014 from the Commissioner of Community and Health Services and the Medical Officer of Health

1. Recommendations

It is recommended that:

1. The two attached Certificates of Settlement for Public Health Programs for the 2013 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 is prepared for Council in order for it to carry out its legislative duties and responsibilities as the 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 the Board of Health.

3. Background

The Ministry of Health and Long-Term Care and Ministry of Youth and Children's Services year-end settlement packages and instructions for completion are provided annually to service providers for their completion. 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 2013 fiscal year,

settlement packages were received in July 2014. The audit engagement was scheduled and conducted during the month of September 2014 and is before Council at this time because of the pauses generated by the municipal election.

Financial audits have been completed by the Region's audit firm for the fiscal year ended December 31, 2013. Copies of the Certificates of Settlement and Annual Reconciliation Report are appended as Attachments 1 and 2. The affected programs are:

- Program-Based Grants (PBG) (Public Health programs including Smoke-Free Ontario)
- Healthy Babies, Healthy Children Program

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, 2008 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 2013 the maximum subsidy allocation for York Region was \$42,071,884. This was comprised of \$37,989,524 in 75% cost share funding for mandatory and related programs, and \$4,082,360 of 100% funding under related programs.

Table 1 summarizes the financial results for the Public Health Programs in 2013.

Table 1
Public Health Program-Based Grants

	Approved 2013 Provincial Subsidy	Maximum Eligible Subsidy Claimed	Difference between Approved and Claimed
Mandatory Programs at 75%	\$37,350,140	\$37,350,140	-
Related Programs @ 75%	639,384	568,304	\$ 71,080
Related Programs @ 100%	4,082,360	4,026,182	56,178
Total Public Health Programs	\$42,071,884	\$41,944,626	\$127,258

Under-expenditures in Related Programs were primarily due to hiring delays of new positions, staff turnover and savings under the Vector-Borne Diseases program.

The difference between the maximum eligible subsidy claimed and the approved provincial subsidy was \$127,258. This was partially recovered in 2013 (\$100,906) with the balance of \$26,352 accrued as a payable to the Ministry at year end, and recovered through the 2013 Ministry settlement processes.

The Healthy Babies/Healthy Children Program has been managed within Regional budget approval

The Healthy Babies/Healthy Children Program (HBHC) 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 summarizes the financial results of the HBHC Program in 2013.

Table 2
Healthy Babies/Healthy Children

	Approved 2013 Provincial Subsidy	Maximum Eligible Subsidy Claimed	Difference between Approved and Claimed
Healthy Babies, Healthy Children	\$4,268,618	\$4,268,618	-
9,000 Nurses Initiative	150,000	116,909	\$33,091
Total	\$4,418,618	\$4,385,527	\$33,091

Total program allocation of \$4,418,618 was approved by the Ministry of Children and Youth Services. The HBHC direct program costs are 100% subsidized by the Ministry up to the approved allocation of \$4,418,618. Actual HBHC expenditures for 2013 were \$5.0 million. Although this exceeded the provincial subsidy allocation, it was within Regional budget approval of \$5.0 million. Provincial funding for the HBHC program has been capped at \$4.2 million since 2009, with the addition of \$150,000 in funding for the 9,000 Nurses Initiative in 2013. Annual increases to staff costs and other inflationary pressures have been supported through approvals of 100% Regional tax levy.

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 programs. In August 2013, the Province advised that the approved funding allocation for all Public Health Programs in 2013 was \$46.5 million (\$42.1 million for program based grants and \$4.4 million for HBHC). Eligible provincial funding amounts are determined on a program by program basis subject to individual program eligibility and funding limits.

In 2013, \$46.3 million or 99.6% of the approved \$46.5 million provincially approved allocation was applied against actual Public Health eligible program expenditures.

The total 2013 approved Regional budget for the Public Health branch was \$64.5 million in expenditures planned to be offset by \$44.3 million in estimated provincial funding, \$0.5 million in fees and charges, and a net tax levy of \$19.7 million.

Regional budget and actuals are higher than the provincial subsidy provided as provincial funding increases have not kept pace with Regional cost of living increases, growth, and other inflationary pressures. Annual increases to staff costs and other inflationary pressures have been supported through annual budget approvals of 100% Regional tax levy.

6. Local Municipal Impact

There are no local municipal impacts associated with this report.

7. Conclusion

The Ontario Government requires the attached financial returns be received by Council in its capacity as the Board of Health and signed by the Regional Chair and the 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.

December 18, 2015

Attachments (2)

#5854297

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, 2013 ("Certificate of Settlement"). The Certificate of Settlement has been prepared by management in accordance with the 2013 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2013 Program-Based Grants Terms and Conditions.

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 Regional Municipality of York – Public Health Unit for the year ended December 31, 2013 is prepared, in all material respects, in accordance with the 2013 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2013 Program-Based Grants Terms and Conditions.

Basis of Accounting and Restriction on Use

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

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'.

Chartered Accountants, Licensed Public Accountants

October 6, 2014
Toronto, Canada

Regional Municipality of York – Public Health Unit

For the year ended December 31, 2013

Note

1 Basis of accounting:

The Certificate of Settlement and the attachments thereto, of the Regional Municipality of York - Public Health Unit for the year ended December 31, 2013 has been prepared in accordance with the 2013 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2013 Program-Based Grants Terms and Conditions



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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, 2013. This engagement to apply agreed-upon procedures was performed in accordance with standards established by The Canadian Institute of Chartered Accountants. 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, 2013. 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.

Chartered Accountants, Licensed Public Accountants

Toronto, Canada

October 6, 2014

Regional Municipality of York – Public Health Unit

Results of Specified Auditing Procedures

For the year ended December 31, 2013

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 Board of Health ("York Health Services Department").	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 ending December 31, 2013.	We reconciled the expenses and revenues as reported on the Settlement Forms to the general ledger for the Year ending December 31, 2013 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, 2013.
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 "2013 Settlement Form Guidelines" for the Settlement Year ending December 31, 2013 for the preparation of the annual settlement as required by the Ministry of Health and Long-Term Care.	We have reviewed the "2013 Settlement Form Guidelines" for the Settlement Year ending December 31, 2013 for the preparation of the annual settlement as required by the Ministry of Health and Long-Term Care.
5. Review all minutes of the following bodies up to December 31, 2013: 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, 2013 in connection with our overall audit of the Regional Municipality of York: 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 of Health and Long-Term Care 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 of Health and Long-Term Care 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, 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 Regional Municipality of York 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 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 Regional Municipality of York.</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 Municipality 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 Municipality of allocating costs to health unit is reasonable; the method used is appropriate and accurate.</p>

**MINISTRY OF HEALTH AND LONG-TERM CARE
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

Includes: a) Base Funding
b) 2013 One-Time Funding Approved to December 31, 2013
c) 2012 One-Time Funding Approved to March 31, 2013
d) 2013 One-Time Funding Approved to March 31, 2014

NAME OF PUBLIC HEALTH UNIT :

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

PARTICULARS	Line #	Ref.	\$
Section A - Base Funding			
Mandatory Programs (Public Health and Health Promotion Divisions)	L 1	Operating Cost Manual entry (100%)	53,429,560
Capital Cost	L 2	2013 Additions Manual Entry (100%)	731,086
Total Mandatory Programs Cost @100%	L 3	L1+L2	54,160,646
Deduct: Offset Revenue	L 4	From Sch B L11	(485,829)
Net Cost @ 100%	L 5	L3+L4	53,674,817
Net Cost @ 75%	L 6	L5 * 75%	40,256,113
Ministry Approved Grant	L 7	Manual entry	37,350,140
Eligible Cost to be claimed from Ministry	L 8	Lesser of L6 & L7	37,350,140
DEDUCT Funding received from Ministry	L 9	From Sch A L8	37,350,140
DUE TO(FROM) PROVINCE	L 10	L9-L8	-
Related Programs Funded @75% (Public Health Division)	L 11	Operating Cost Manual entry (75%)	425,605
Capital Cost	L 12	2013 Additions Manual Entry(75%)	-
Total Related Programs Cost	L 13	L11+L12	425,605
Ministry Approved Grant	L 14	Manual entry	470,317
Eligible Cost to be claimed from Ministry	L 15	Lesser of L13 & L14	425,605
DEDUCT Funding received from Ministry	L 16	From Sch A L16	425,605
DUE TO(FROM) PROVINCE	L 17	L16-L15	-
Related Programs Funded @ 100% (Public Health Division)	L 18	Operating Cost Manual entry (100%)	2,271,833
Capital Cost	L 19	2013 Additions Manual Entry(100%)	-
Total Related Programs Cost	L 20	L18+L19	2,271,833
Deduct: Offset Revenue	L 21	From Sch B L22	668,000
Net Cost	L 22	L20+L21	2,939,833
Ministry Approved Grant	L 23	Manual entry	2,966,725
Eligible Cost to be claimed from Ministry	L 24	Lesser of L22 & L23	2,939,833
DEDUCT Funding received from Ministry	L 25	From Sch A L24	2,939,832
DUE TO(FROM) PROVINCE	L 26	L25-L24	(1)
Related Programs Funded @ 75% (Health Promotion Division)	L 27	Operating Cost Manual entry (75%)	142,699
Capital Cost	L 28	2013 Additions Manual Entry(75%)	-
Total Related Programs Cost	L 29	L27+L28	142,699
Ministry Approved Grant	L 30	Manual entry	169,067
Eligible Cost to be claimed from Ministry	L 31	Lesser of L29 & L30	142,699
DEDUCT Funding received from Ministry	L 32	From Sch A L32	142,699
DUE TO(FROM) PROVINCE	L 33	L32-L31	-
Related Programs Funded @ 100% (Health Promotion Division)	L 34	Operating Cost Manual entry (100%)	1,007,800
Capital Cost	L 35	2013 Additions Manual Entry(100%)	-
Total Related Programs Cost	L 36	L34+L35	1,007,800
Ministry Approved Grant	L 37	Manual entry	1,007,800
Eligible Cost to be claimed from Ministry	L 38	Lesser of L36 & L37	1,007,800
DEDUCT Funding received from Ministry	L 39	From Sch A L40	1,007,800
DUE TO(FROM) PROVINCE	L 40	L39-L38	-
Section B - 2013 One-Time Funding Approved to December 31, 2013			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)	L 41	Operating Cost Manual entry (75%)	-
Capital Cost	L 42	2013 Additions Manual Entry(75%)	-
Total Cost	L 43	L41+L42	-
Ministry Approved Grant	L 44	Manual entry	-
Eligible Cost to be claimed from Ministry	L 45	Lesser of L43 & L44	-
DEDUCT Funding received from Ministry	L 46	From Sch A L48	-
DUE TO(FROM) PROVINCE	L 47	L46-L45	-
One-Time Projects Funded @100% (Public Health & Health Promotion Divisions)	L 48	Operating Cost Manual entry (100%)	-
Capital Cost	L 49	2013 Additions Manual Entry(100%)	-
Total Cost	L 50	L48+L49	-
Ministry Approved Grant	L 51	Manual entry	-
Eligible Cost to be claimed from Ministry	L 52	Lesser of L50 & L51	-
DEDUCT Funding received from Ministry	L 53	From Sch A L56	-
DUE TO(FROM) PROVINCE	L 54	L53-L52	-
One-Time Projects Funded @75% (Public Health Division)	L 55	Operating Cost Manual entry (75%)	-
Capital Cost	L 56	2013 Additions Manual Entry(75%)	-
Total Cost	L 57	L55+L56	-
Ministry Approved Grant	L 58	Manual entry	-
Eligible Cost to be claimed from Ministry	L 59	Lesser of L57 & L58	-
DEDUCT Funding received from Ministry	L 60	From Sch A L64	-
DUE TO(FROM) PROVINCE	L 61	L60-L59	-
One-Time Projects Funded @100% (Public Health Division)	L 62	Operating Cost Manual entry (100%)	20,266
Capital Cost	L 63	2013 Additions Manual Entry(100%)	-
Total Cost	L 64	L62+L63	20,266
Ministry Approved Grant	L 65	Manual entry	23,199
Eligible Cost to be claimed from Ministry	L 66	Lesser of L64 & L65	20,266
DEDUCT Funding received from Ministry	L 67	From Sch A L72	20,266
DUE TO(FROM) PROVINCE	L 68	L67-L66	-
One-Time Projects Funded @100% (Health Promotion Division)	L 69	Operating Cost Manual entry (100%)	27,350
Capital Cost	L 70	2013 Additions Manual Entry(100%)	-
Total Cost	L 71	L69+L70	27,350
Ministry Approved Grant	L 72	Manual entry	28,000
Eligible Cost to be claimed from Ministry	L 73	Lesser of L71 & L72	27,350
DEDUCT Funding received from Ministry	L 74	From Sch A L80	28,000
DUE TO(FROM) PROVINCE	L 75	L74-L73	650

**MINISTRY OF HEALTH AND LONG-TERM CARE
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

Includes: a) Base Funding
b) 2013 One-Time Funding Approved to December 31, 2013
c) 2012 One-Time Funding Approved to March 31, 2013
d) 2013 One-Time Funding Approved to March 31, 2014

NAME OF PUBLIC HEALTH UNIT :

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

PARTICULARS	Line #	Ref.	\$
Section C - 2012 One-Time Funding Approved to March 31, 2013			
One-Time Funding @ 75% (Public Health Division)	L 76	Project cost (75%) including Additions to Capital Assets	2012
	L 77		Jan - Mar 2013
	L 78		L76+L77
Ministry Approved Grant	L 79	Manual Entry	
Eligible Cost to be claimed from Ministry	L 80	Lesser of L78 & L79	
DEDUCT Funding received from Ministry	L 81	From Sch A L86	-
DUE TO(FROM) PROVINCE	L 82	L81-L80	
One-Time Funding @ 100% (Public Health Division)	L 83	Project cost (100%) including Additions to Capital Assets	2012
	L 84		Jan - Mar 2013
	L 85		L83+L84
Ministry Approved Grant	L 86	Manual Entry	56,636
Eligible Cost to be claimed from Ministry	L 87	Lesser of L85 & L86	30,934
DEDUCT Funding received from Ministry	L 88	From Sch A L92	56,636
DUE TO(FROM) PROVINCE	L 89	L88-L87	25,702
Section D - 2013 One-Time Funding Approved to March 31, 2014			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)	L 90	2013 Project cost @ 75% including Capital Assets	
Ministry Approved Grant	L 91	Manual Entry	
Eligible Cost to be claimed from Ministry	L 92	Lesser of L90 & L91	
DEDUCT Funding received from Ministry	L 93	From Sch A L98	-
TO CARRY FORWARD TO MARCH 31, 2014	L 94	L93-L92	
One-Time Projects Funded @75% (Public Health Division)	L 95	2013 Project cost @ 75% including Capital Assets	
Ministry Approved Grant	L 96	Manual Entry	
Eligible Cost to be claimed from Ministry	L 97	Lesser of L95 & L96	
DEDUCT Funding received from Ministry	L 98	From Sch A L104	-
TO CARRY FORWARD TO MARCH 31, 2014	L 99	L98-L97	
One-Time Projects Funded @100% (Public Health Division)	L 100	2013 Project cost @ 100% including Capital Assets	8,534
Ministry Approved Grant	L 101	Manual Entry	124,280
Eligible Cost to be claimed from Ministry	L 102	Lesser of L100 & L101	8,534
DEDUCT Funding received from Ministry	L 103	From Sch A L110	124,280
TO CARRY FORWARD TO MARCH 31, 2014	L 104	L103-L102	115,746
One-Time Projects Funded @100% (Health Promotion Division)	L 105	2013 Project cost @ 100% including Capital Assets	74,308
Ministry Approved Grant	L 106	Manual Entry	97,000
Eligible Cost to be claimed from Ministry	L 107	Lesser of L105 & L106	74,308
DEDUCT Funding received from Ministry	L 108	From Sch A L116	97,000
TO CARRY FORWARD TO MARCH 31, 2014	L 109	L108-L107	22,692

Summary 2013 Settlement (Sections A-C)			
2013 Total Expenditure of all programs	L 110	Summary - All programs	44,850,600
2013 Total Ministry Approved Grant	L 111	Summary - All programs	42,071,884
2013 Total of Funding Received from the Ministry	L 112	Summary - All programs	41,970,978
2013 Recoveries for the Public Health Unit	L 113	Summary - All programs	26,352
2013 Reflows for the Public Health Unit	L 114	Summary - All programs	(1)
2013 Net Settlement for the Public Health Unit	L 115	Summary - All programs	26,351

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
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT

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 2013		L 1	37,364,988
Add: Prior years adjustments deducted from cashflow received (Years 2010)		L 2	7,241
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 3	
Other (Specify)		L 4	
Deduct: Prior years adjustments included in cashflow received (Years 2011)		L 5	(22,089)
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 6	
Other (Specify)		L 7	
FUNDING applicable to 2013 Operations	To SP L9	L 8	37,350,140
Related Programs Funded @75% (Public Health Division)			
Cashflow received in 2013		L 9	297,908
Add: Prior years adjustments deducted from cashflow received (Years 2010-12)		L 10	131,772
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 11	20,288
Other (Specify)		L 12	
Deduct: Prior years adjustments included in cashflow received (Years 2012)		L 13	(24,363)
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 14	
Other (Specify)		L 15	
FUNDING applicable to 2013 Operations	To SP L16	L 16	425,605
Related Programs Funded @ 100% (Public Health Division)			
Cashflow received in 2013		L 17	2,640,295
Add: Prior years adjustments deducted from cashflow received (Years 2010-12)		L 18	299,213
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 19	21,635
Other (Specify)		L 20	
Deduct: Prior years adjustments included in cashflow received (Years 20_____)		L 21	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 22	(21,311)
Other (Specify)		L 23	
FUNDING applicable to 2013 Operations	To SP L25	L 24	2,939,832
Related Programs Funded @ 75% (Health Promotion Division)			
Cashflow received in 2013		L 25	101,016
Add: Prior years adjustments deducted from cashflow received (Years 2010)		L 26	69,145
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 27	
Other (Specify)		L 28	
Deduct: Prior years adjustments included in cashflow received (Years 20_____)		L 29	(1,094)
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 30	(26,368)
Other (Specify)		L 31	
FUNDING applicable to 2013 Operations	To SP L32	L 32	142,699
Related Programs Funded @ 100% (Health Promotion Division)			
Cashflow received in 2013		L 33	1,024,903
Add: Prior years adjustments deducted from cashflow received (Years 2011-12)		L 34	130,244
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 35	
Other (Specify)		L 36	
Deduct: Prior years adjustments included in cashflow received (Years 2010-12)		L 37	(147,347)
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 38	
Other (Specify)		L 39	
FUNDING applicable to 2013 Operations	To SP L39	L 40	1,007,800
Section B - 2013 One-Time Funding Approved to December 31, 2013			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)			
Cashflow received in 2013		L 41	
Add: Prior years adjustments deducted from cashflow received (Years 20_____)		L 42	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 43	
Other (Specify)		L 44	
Deduct: Prior years adjustments included in cashflow received (Years 20_____)		L 45	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 46	
Other (Specify)		L 47	
FUNDING applicable to 2013 Operations	To SP L46	L 48	-
One-Time Projects Funded @100% (Public Health & Health Promotion Divisions)			
Cashflow received in 2013		L 49	
Add: Prior years adjustments deducted from cashflow received (Years 20_____)		L 50	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 51	
Other (Specify)		L 52	
Deduct: Prior years adjustments included in cashflow received (Years 20_____)		L 53	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 54	
Other (Specify)		L 55	
FUNDING applicable to 2013 Operations	To SP L53	L 56	-

MINISTRY OF HEALTH AND LONG-TERM CARE
2013 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 Division)			
Cashflow received in 2013		L 57	
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 58	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 59	
Other (Specify)		L 60	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 61	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 62	
Other (Specify)		L 63	
FUNDING applicable to 2013 Operations	To SP L60	L 64	-
One-Time Projects Funded @100% (Public Health Division)			
Cashflow received in 2013		L 65	23,199
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 66	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 67	
Other (Specify)		L 68	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 69	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 70	(2,933)
Other (Specify)		L 71	
FUNDING applicable to 2013 Operations	To SP L67	L 72	20,266
One-Time Projects Funded @100% (Health Promotion Division)			
Cashflow received in 2013		L 73	28,000
Add: Prior years adjustments deducted from cashflow received (Years 20____)		L 74	
Adjustments related to 2013 included in Jan-Mar 2014 (Q4)		L 75	
Other (Specify)		L 76	
Deduct: Prior years adjustments included in cashflow received (Years 20____)		L 77	
Adjustments related to 2013 deducted in Jan-Mar 2014 (Q4)		L 78	
Other (Specify)		L 79	
FUNDING applicable to 2013 Operations	To SP L74	L 80	28,000
Section C - 2012 One-Time Funding Approved to March 31, 2013			
One-Time Funding @ 75% (Public Health Division)			
Cashflow received in 2012		L 81	
Add: Cashflow received in Jan-Mar 2013		L 82	
Other (Specify)		L 83	
Deduct: Quarterly adjustments related to 2012 deducted in Jan-Mar 2013		L 84	
Other (Specify)		L 85	
FUNDING applicable to 2012 Operations and/or to Jan-Mar 2013	To SP L81	L 86	-
One-Time Funding @ 100% (Public Health Division)			
Cashflow received in 2012		L 87	50,092
Add: Cashflow received in Jan-Mar 2013		L 88	6,544
Other (Specify)		L 89	
Deduct: Quarterly adjustments related to 2012 deducted in Jan-Mar 2013		L 90	
Other (Specify)		L 91	
FUNDING applicable to 2012 Operations and/or to Jan-Mar 2013	To SP L88	L 92	56,636
Section D - 2013 One-Time Funding Approved to March 31, 2014			
One-Time Projects Funded @75% (Public Health & Health Promotion Divisions)			
Cashflow received in 2013		L 93	
Add: Cashflow received in Jan-Mar 2014		L 94	
Other (Specify)		L 95	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 96	
Other (Specify)		L 97	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L93	L 98	-
One-Time Projects Funded @75% (Public Health Division)			
Cashflow received in 2013		L 99	
Add: Cashflow received in Jan-Mar 2014		L 100	
Other (Specify)		L 101	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 102	
Other (Specify)		L 103	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L94	L 104	-
One-Time Projects Funded @100% (Public Health Division)			
Cashflow received in 2013		L 105	113,337
Add: Cashflow received in Jan-Mar 2014		L 106	10,943
Other (Specify)		L 107	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 108	
Other (Specify)		L 109	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L101	L 110	124,280
One-Time Projects Funded @100% (Health Promotion Division)			
Cashflow received in 2013		L 111	75,000
Add: Cashflow received in Jan-Mar 2014		L 112	22,000
Other (Specify)		L 113	
Deduct: Quarterly adjustments related to 2013 deducted in Jan-Mar 2014		L 114	
Other (Specify)		L 115	
FUNDING applicable to 2013 Operations and/or to Jan-Mar 2014	To SP L108	L 116	97,000
Total Funding received from the Ministry			42,192,258

**MINISTRY OF HEALTH AND LONG-TERM CARE
2013 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		15,000	
Meningococcal C Program clinic reimbursement	L 3		86,810	
Human Papilloma Virus Program reimbursement	L 4		154,742	
Other : Federal Funding, OHIP, Cont. fr Sick Leave Reserve, Fees, Sundry Rev	L 5		229,277	
	L 6			
	L 7			
	L 8			
	L 9			
	L 10			
TOTAL OFFSET REVENUES	L 11	To SP L 4	485,829	

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		668,000	
2013 Total Fee-for-Service delivery expenditures - Healthy Smiles Ontario	L 22	L21 - L20 To SP, L21	668,000	

**MINISTRY OF HEALTH AND LONG-TERM CARE
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

NAME OF PUBLIC HEALTH UNIT :

SCHEDULE C: MOH/AMOH Compensation Initiative

MOH / AMOH Name	Line #	Ref.	Ref.	Entitlement (as per Schedule of Compensation Entitlement)	Ref.	Funding Received from MOHLTC	Due To (From) Province
Dr. Karim Kurji	L1	From SchC-1, L1		84,348		89,067	4,719
Dr. Lilian Yuan	L2	From SchC-2, L1		81,716		87,033	5,317
Dr. Richard Gould	L3	From SchC-3, L1		12,594		14,578	1,984
	L4	From SchC-4, L1		-			-
	L5	From SchC-5, L1		-			-
	L6	From SchC-6, L1		-			-
	L7	From SchC-7, L1		-			-
	L8	From SchC-8, L1		-			-
	L9	From SchC-9, L1		-			-
	L10	From SchC-10, L1		-			-
	L11	From SchC-11, L1		-			-
	L12	From SchC-12, L1		-			-
TOTAL 2013 MOH/AMOH COMPENSATION	L13		L13a	178,657	L13b	190,678	12,021

**MINISTRY OF HEALTH AND LONG-TERM CARE
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

**Medical Officer of Health/Associate Medical Officer of Health Compensation
Schedule of Compensation Entitlement**

MOH/ AMOH Name	Dr. Karim Kurji
-----------------------	------------------------

# of eligible months (A)	12
-----------------------------------	-----------

	2013												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Monthly BOH Salary (excluding 100% additional compensation) (B)	\$ 18,911	\$ 16,444	\$ 17,267	\$ 27,953	\$ 18,911	\$ 16,444	\$ 18,911	\$ 18,089	\$ 17,267	\$ 18,911	\$ 17,267	\$ 20,066	\$ 226,441
FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Monthly BOH Salary paid adjusted by FTE (excluding 100% additional compensation) (C = B * FTE) (C)	18,911	16,444	17,267	27,953	18,911	16,444	18,911	18,089	17,267	18,911	17,267	20,066	226,441
Placement on the MOH/AMOH Salary Grid under the MOH/AMOH Compensation Initiative (by month) (D)	23,970	23,970	23,970	23,850	23,850	23,850	23,850	23,850	23,850	23,850	23,850	23,850	286,562
Placement on MOH/AMOH Salary Grid (by month) adjusted by FTE (E = D * FTE) (E)	23,970	23,970	23,970	23,850	23,850	23,850	23,850	23,850	23,850	23,850	23,850	23,850	286,562
Difference (F = E - C) (F)	\$ 5,059	\$ 7,526	\$ 6,703	-\$ 4,103	\$ 4,939	\$ 7,406	\$ 4,939	\$ 5,761	\$ 6,584	\$ 4,939	\$ 6,584	\$ 3,785	\$ 60,121
BOH Reported Benefits under MOH/AMOH Compensation Initiative % (G)	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%
Monthly 100% Additional Benefits (\$) (H = F * G) (H)	1,113	1,656	1,475	903	1,087	1,629	1,087	1,267	1,448	1,087	1,448	833	13,227
Monthly 100% Additional Salary + Benefits (I = F + H) (I)	\$ 6,172	\$ 9,181	\$ 8,178	-\$ 5,005	\$ 6,026	\$ 9,035	\$ 6,026	\$ 7,029	\$ 8,032	\$ 6,026	\$ 8,032	\$ 4,617	\$ 73,348
Annual FRCPC-CM Stipend approved under this Initiative (J)													5,000
Annual FRCPC-CM Stipend adj. for FTE and eligible months (K = J * FTE * A) (K)													5,000
Full After Hours Availability (AHA) stipend amount (L)													6,000
Full AHA stipend amount adj. for eligible months (M = L * A) (M)													6,000
Total Entitlement for 2013 - L1 (N = I + K + M) (N)													\$ 84,348

Details of changes
Please provide dates and details of any changes in salaries (in dollars and percentages), FTE, etc

Note:
- Please complete one schedule per MOH/AMOH

**MINISTRY OF HEALTH AND LONG-TERM CARE
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT**

NAME OF PUBLIC HEALTH UNIT :

**Medical Officer of Health/Associate Medical Officer of Health Compensation
Schedule of Compensation Entitlement**

MOH/ AMOH Name	Dr. Lilian Yuan
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# of eligible months	(A)	12
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	2013												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Monthly BOH Salary (excluding 100% additional compensation) (B)	\$ 15,984	\$ 13,899	\$ 14,594	\$ 23,554	\$ 15,984	\$ 13,899	\$ 15,984	\$ 15,289	\$ 14,594	\$ 15,984	\$ 14,594	\$ 16,945	\$ 191,306
FTE	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Monthly BOH Salary paid adjusted by FTE (excluding 100% additional compensation) (C) (C = B * FTE)	15,984	13,899	14,594	23,554	15,984	13,899	15,984	15,289	14,594	15,984	14,594	16,945	191,306
Placement on the MOH/AMOH Salary Grid under the MOH/AMOH Compensation Initiative (by month) (D)	20,919	20,919	20,919	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	250,090
Placement on MOH/AMOH Salary Grid (by month) adjusted by FTE (E) (E = D * FTE)	20,919	20,919	20,919	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	20,815	250,090
Difference (F = E - C) (F)	\$ 4,935	\$ 7,020	\$ 6,325	-\$ 2,739	\$ 4,830	\$ 6,915	\$ 4,831	\$ 5,526	\$ 6,221	\$ 4,831	\$ 6,221	\$ 3,869	\$ 58,784
BOH Reported Benefits under MOH/AMOH Compensation Initiative % (G)	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%	22%
Monthly 100% Additional Benefits (\$) (H) (H = F * G)	1,086	1,544	1,392	- 603	1,063	1,521	1,063	1,216	1,369	1,063	1,369	851	12,932
Monthly 100% Additional Salary + Benefits (I = F + H) (I)	\$ 6,021	\$ 8,564	\$ 7,717	-\$ 3,342	\$ 5,893	\$ 8,437	\$ 5,893	\$ 6,741	\$ 7,589	\$ 5,893	\$ 7,589	\$ 4,721	\$ 71,716
Annual FRCPC-CM Stipend approved under this Initiative (J)													5,000
Annual FRCPC-CM Stipend adj. for FTE and eligible months (K) (K = J * FTE * A)													5,000
Full After Hours Availability (AHA) stipend amount (L)													5,000
Full AHA stipend amount adj. for eligible months (M) (M = L * A)													5,000
Total Entitlement for 2013 - L1 (N = I + K + M) (N)													\$ 81,716

Details of changes
Please provide dates and details of any changes in salaries (in dollars and percentages), FTE, etc

Note:
- Please complete one schedule per MOH/AMOH

**MINISTRY OF HEALTH AND LONG-TERM CARE
2013 PROGRAM-BASED GRANTS ANNUAL RECONCILIATION REPORT
NAME OF PUBLIC HEALTH UNIT :**

**Medical Officer of Health/Associate Medical Officer of Health Compensation
Schedule of Compensation Entitlement**

MOH/ AMOH Name	Dr. Richard Gould
-----------------------	--------------------------

# of eligible months	(A)	1.5
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	2013													
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total	
Monthly BOH Salary (excluding 100% additional compensation)											\$ 8,455	\$ 13,619	\$ 22,074	
FTE											1.00	1.00	1.00	
Monthly BOH Salary paid adjusted by FTE (excluding 100% additional compensation) (C = B * FTE)	-	-	-	-	-	-	-	-	-	-	8,455	13,619	22,074	
Placement on the MOH/AMOH Salary Grid under the MOH/AMOH Compensation Initiative (by month)											10,407	20,815	31,222	
Placement on MOH/AMOH Salary Grid (by month) adjusted by FTE (E = D * FTE)	-	-	-	-	-	-	-	-	-	-	10,407	20,815	31,222	
Difference (F = E - C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,952	\$ 7,196	\$ 9,148	
BOH Reported Benefits under MOH/AMOH Compensation Initiative %											24%	24%	24%	
Monthly 100% Additional Benefits (\$) (H = F * G)	-	-	-	-	-	-	-	-	-	-	469	1,727	2,196	
Monthly 100% Additional Salary + Benefits (I = F + H)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,421	\$ 8,922	\$ 11,344	
Annual FRCPC-CM Stipend approved under this Initiative													(J)	5,000
Annual FRCPC-CM Stipend adj. for FTE and eligible months (K = J * FTE * A)													(K)	625
Full After Hours Availability (AHA) stipend amount													(L)	5,000
Full AHA stipend amount adj. for eligible months (M = L * A)													(M)	625
Total Entitlement for 2013 - L1 (N = I + K + M)													(N)	\$ 12,594

Details of changes
Please provide dates and details of any changes in salaries (in dollars and percentages), FTE, etc

Note:
- Please complete one schedule per MOH/AMOH



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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, 2013. 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.



Page 2

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, 2013 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, Youth Services and the Municipality of York Region to meet the requirements of the Ministry of Children and Youth Services' Technical Instructions.

Restriction on Use

As a result, the Report may not be suitable for another purpose. Our report is intended solely for the Ministry of Children, Youth Services and the Regional Municipality of York and should not be used by parties other than the Ministry of Children, Youth Services or the Regional Municipality of York.

KPMG LLP

A handwritten signature in black ink that reads 'KPMG LLP'. The letters are bold and slanted, with a long horizontal flourish underneath the 'P'.

Chartered Professional Accountants, Licensed Public Accountants

June 25, 2014
Toronto, Canada

REGIONAL MUNICIPALITY OF YORK – HEALTHY BABIES HEALTHY CHILDREN PROGRAM

Note Disclosure

For the year ended December 31, 2013

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, 2013 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, 2013. This engagement to apply agreed-upon procedures was performed in accordance with standards established by The Canadian Institute of Chartered Accountants. 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, 2013. 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.

Chartered Professional Accountants, Licensed Public Accountants

June 25, 2014

Toronto, Canada

REGIONAL MUNICIPALITY OF YORK – HEALTHY BABIES HEALTHY CHILDREN PROGRAM

Results of Specified Auditing Procedures

For the year ended December 31, 2013

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.	We verified that the audited financial statements and settlement forms agree with the general ledger of the Public Health 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 ending December 31, 2013.	We reconciled the expenses and revenues as reported on the Settlement Forms to the general ledger for the Year ending December 31, 2013 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, 2013.
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 ending December 31, 2013 for the preparation of the annual settlement as required by the Ministry of Children and Youth Services.	We have read the "Explanatory Notes" for the Settlement Year ending December 31, 2013 for the preparation of the annual settlement as required by the Ministry of Children and Youth Services.
5. Review all minutes of the following bodies up to December 31, 2013: a) Board of Health b) Audit Committee c) Finance Committee d) Other	We have reviewed all minutes of the following bodies up December 31, 2013 in connection with our overall audit of the Regional Municipality of York: a) Board of Health b) Audit Committee c) Finance Committee d) Regional Council
6. Review the correspondence during the year between the Ministry of Children and Youth Services 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 of Children and Youth Services 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, 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 Regional Municipality of York 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 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 Regional Municipality of York 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
2013 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, 2013**

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)	4,268,618.00	4,268,618.00	-	
Interest Income (Non-Retainable)		-	-	
Other Income - Retainable (specify, from Page 3)		-	-	
Other Income - Non-Retainable (specify)		-	-	
TOTAL REVENUE	4,268,618.00	4,268,618.00	-	
EXPENSES				
Total Salaries & Wages (from Page 2)	3,168,517.00	3,620,788.00	(452,271.00)	
Employee Benefits (from Page 2)	830,150.00	945,249.00	(115,099.00)	
Total Salaries/Benefits	3,998,667.00	4,566,037.00	(567,370.00)	
Contract Services (from Page 2)	-	-	-	
Total Operating Costs (from Page 2)	252,968.00	305,851.00	(52,883.00)	
Total One-Time Expenses (from Page 4)	16,983.00	16,983.00	-	
TOTAL EXPENDITURES	4,268,618.00	4,888,871.00	(620,253.00)	
Surplus/(Deficit)	-	-		

RECONCILIATION OF CASH FLOW

	Actual \$	Ministry Use
Total cash received from MCYS (January 1, 2013 to December 31, 2013).	4,267,944.00	
Add:		
Cash deducted from cash flow in Settlement of amount owed to MCYS.	674.00	
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) 20__/___, 20__/___ .		
Additional cash received from MCYS resulting from MCYS Audit for prior year(s) 20__/___ .		
Total Funding Applicable to 2013 Operations	4,268,618.00	-

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
2013 YEAR-END SETTLEMENT
FOR THE YEAR ENDING December 31, 2013

York Region Community and Health Services
BOARD OF HEALTH: Department

	Complement (FTE)		Approved Budget \$	Actual Expenses \$	Ministry Use
	Budget	Actual			
1a. Salaries & Wages - Unionized					
Management					
Public Health Nurses	27.0	27.0	1,865,007	2,137,916	
Lay Home Visitors	14.3	14.3	627,322	605,432	
Social Workers				49,967	
Administration: Program Support	2.5	2.5	109,672	141,236	
Administration: ISCIS Data Entry Support	4.0	4.0	184,566	212,985	
Administration: ISCIS Release Support					
Other Professional (specify)					
Other Non-Professional (specify)					
Total Salaries & Wages - Unionized	47.8	47.8	2,786,567	3,147,536	-
Employee Benefits - Unionized			734,695	823,726	
1b. Salaries & Wages - Non unionized					
Management	3.5	3.5	381,950	473,252	
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	381,950	473,252	-
Employee Benefits - Non unionized			95,455	121,523	
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			3,268	5,287	
Office Equipment			4,000	4,271	
Professional Development & Training			31,150	23,357	
Travel			84,000	112,009	
Public Awareness/Promotion			14,050	23,088	
Program Resources			80,000	80,354	
Computer costs for ISCIS			32,000	52,985	
Audit			4,500	4,500	
Other (specify)					
Other (specify)					
Total Operating Costs			252,968	305,851	-

HEALTHY BABIES HEALTHY CHILDREN
CHILD AND YOUTH DEVELOPMENT BRANCH
STRATEGIC POLICY AND PLANNING DIVISION
MINISTRY OF CHILDREN AND YOUTH SERVICES
2013 YEAR-END SETTLEMENT
RETAINABLE INCOME
FOR THE YEAR ENDING December 31, 2013

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
2013 YEAR-END SETTLEMENT

ONE-TIME GRANT EXPENSES - DETAIL
FOR THE YEAR ENDING December 31, 2013

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			
0.5 Admin-Clerk Secretary	16,983	16,983	
(specify)			
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	16,983	16,983	-

VARIANCE EXPLANATIONS

FOR THE YEAR ENDING December 31, 2013

Variance Explanations		
Salaries & Wages:	(452,271.00)	
Salary variances are due to rate increases approved in the Regional Budget and ONA Contract		
Employee Benefits:	(115,099.00)	
(Reflects the Salaries & Wages as well as changes in OMERS.)		
Salary variances are due to rate increases approved in the Regional Budget and ONA Contract		
Operating Costs:	(52,883.00)	
Expenses are in line with Regional Budget approval for HBHC Program		
One-Time Expenses:	-	

Public Health Units

	Short Name	Supplier #
Algoma Public Health	Algoma	25359
Brant County Health Unit	Brant	7540
Chatham-Kent Health Unit	Chatham	99284
Durham Regional Health Unit	Durham	102889
Eastern Ontario Health Unit	Eastern	102893
Elgin-St. Thomas Public Health	Elgin	102897
Grey Bruce Health Unit	Grey Bruce	101095
Haldimand-Norfolk Health Unit	Haldimand	100771
Haliburton, Kawartha, Pine Ridge District Health Unit	Haliburton	100775
Regional Municipality of Halton	Halton	304
City of Hamilton, Public Health Services	Hamilton	264
Hastings & Prince Edward Counties Health Unit	Hastings	23626
Huron County Health Unit	Huron	100691
Kingston, Frontenac and Lennox & Addington Public Health	Kingston	53155
County of Lambton Community Health Services	Lambton	100583
Leeds, Grenville & Lanark District Health Unit	Leeds	102617
Middlesex-London Health Unit	Middlesex	104197
Niagara Region Public Health Department	Niagara	100238
North Bay Parry Sound District Health Unit	North Bay	34867
Northwestern Health Unit	Northwestern	11897
City of Ottawa - Ottawa Public Health	Ottawa	272
Oxford County Public Health & Emergency Services	Oxford	100409
Region of Peel - Peel Public Health	Peel	100294
Perth District Health Unit	Perth	100311
Peterborough County-City Health Unit	Peterborough	23673
Porcupine Health Unit	Porcupine	7589
Renfrew County and District Health Unit	Renfrew	9267
Simcoe Muskoka District Health Unit	Simcoe	99971
Sudbury & District Health Unit	Sudbury	7602
Thunder Bay District Health Unit	Thunder Bay	10246
Timiskaming Health Unit	Timiskaming	106781
Toronto Public Health - Toronto Office	Toronto	3310
Region of Waterloo Public Health	Waterloo	102437
Wellington-Dufferin-Guelph Public Health	Wellington	104108
Windsor-Essex County Health Unit	Windsor	100483
York Region Community and Health Services Department	York	102187