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# **INDEPENDENT AUDITORS' REPORT**

To the Ministry of Health and the Regional Municipality of York

# Opinion

We have audited the financial information contained in the accompanying 2019 Annual Reconciliation Report of the Regional Municipality of York - Public Health Unit (the Entity) for the year ended December 31, 2019 and note to the financial information, including a summary of significant accounting policies (Hereinafter referred to as the "schedule").

In our opinion, the accompanying financial information in the schedule for the year ended December 31, 2019 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions described in the transfer payment agreement between the Ministry of Health (the "Ministry") and the Board of Health dated January 1, 2019, the Instructions for Completion of the 2019 Year-End Settlement issued by the Ministry, and the 2017 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2017 Program-Based Grants Terms and Conditions issued by the Ministry (formerly represented by the Ministry of Health and Long-Term Care).

# **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *"Auditors' Responsibilities for the Audit of the Schedule"* section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the schedule in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

# Emphasis of Matter - Financial Reporting Framework

We draw attention to the note to the schedule, which describes the applicable financial reporting framework and the purpose of the schedule.

As a result, the schedule may not be suitable for another purpose.

Our opinion is not modified in respect to this matter.

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# Responsibilities of Management for the Schedule

Management is responsible for the preparation of the financial information in the schedule in accordance with the financial reporting provisions described in the transfer payment agreement between the Ministry and the Board of Health dated January 1, 2019, the Instructions for Completion of the 2019 Year-End Settlement issued by the Ministry, and the 2017 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2017 Program-Based Grants Terms and Conditions issued by the Ministry (formerly represented by the Ministry of Health and Long-Term Care), and for such internal control as management determines is necessary to enable the preparation of the schedule that is free from material misstatement, whether due to fraud or error.

# Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the schedule.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

 Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness
  of accounting estimates and related disclosures made by management.



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 Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

August 12, 2020

# MINISTRY OF HEALTH

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

NAME OF PUBLIC HEALTH UNIT: York Region Public Health

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

- Programs Funded at 75%

- Programs Funded at 100%

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

- One-Time Projects/Initiatives Funded at 100%

- One-Time Capital Projects Funded at 100%

Program Name per Funding Expenditure at (Deduct) Offset Eligible Due to / (from) Approved Net **Transfer Payment** 100% Expenditure Received Expenditure Province Allocation Revenue Agreement Mandatory Programs 59,990,367 39,333,000 39,333,000 (759,495) 44,423,154 39,333,000 Programs Funded at 75% Sub-Total Programs Funded 39,333,000 39,333,000 59,990,367 (759,495) 44,423,154 39,333,000 at 75% Healthy Smiles Ontario 2,652,000 2,652,000 2,652,254 2,652,254 2,652,000 Ontario Seniors Dental Care 2,971,275 807,997 492,549 -492,549 492,549 315,448 Program Nursing Initiatives 392,100 392,100 506,723 506,723 392,100 Infectious Diseases Contro 777,900 893,025 893,025 777,900 Initiative Enhanced Food Safety -777,900 . Haines Initiative Enhanced Safe Water 208,500 208,500 220,446 4 220,446 208,500 . 79,400 79,400 79,435 79,400 79,435 Initiative Needle Exchange Program 19,400 19,400 19,400 19,400 19,400 Initiative Harm Reduction Program 250,000 250,000 356,629 -356,629 250,000 Enhancement Smoke-Free Ontario Strategy 1,131,600 1,131,600 1,478,856 (59,430) 1,419,426 1,131,600 Section 1 MOH/AMOH Compensation Base 186,514 235,000 186,514 186,514 186,514 0 Initiative Funding January 1 2019 to Decembe . 31, 2019) Programs Funded at 100% -. -. ----. Sub-Total Programs Funded 315,448 8,717,175 6,505,411 6,885,830 (59,430) 6,826,400 6,189,963 at 100% Total Section 1 Base Funding (January 1, 2019 to December 31, 2019) 48,050,175 45,838,411 66,876,197 (818,925) 51,249,554 45,522,963 315,448 Unpasteurized Milk Legal 225,000 71,338 57,178 57,178 57,178 14,160 Support Trauma Informed Practice 124,000 124,000 124,000 124,000 124,000 ISPA immunization 111,600 9,300 8,289 8,289 8,289 1,011 Vector Borne Disease 72,000 One-Time Program New Purpose-Built Vaccine 72,000 72,000 72,000 72.000 . Projects / 24,000 24,000 18,824 18,824 18,824 5,176 Initiatives Refrigerators Funded at SFO Cannabis Enforcement 17,800 17,800 17,907 17,907 17,800 100% Section 2 2018 One Time Funding . Approved to March Sub-Total One-Time Projects 31, 2019 / Initiatives Funded at 100% 318,438 298,090 574,400 298.197 298,197 20,348 One-Time . Capital Projects Funded at 100% . Sub-Total One-Time Capital Projects Funded at 100%

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

- One-Time Projects/Initiatives Funded at 100%

## MINISTRY OF HEALTH

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

NAME OF PUBLIC HEALTH UNIT: York Region Public Health

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

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

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

- One-Time Projects/Initiatives Funded at 100%

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

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

-	One-I	Ime	Capita	I Proj	ects F	unded	at	100

		Program Name per Transfer Payment Agreement	Approved Allocation	Funding Received	Expenditure at 100%	(Deduct) Offset Revenue	Net Expenditure	Eligible Expenditure	Due to / (from) Province
Total Sectio		e-Time Funding Approved to h 31, 2019	574,400	318,438	298,197		298,197	298,090	20,348
Grand Total 2019 Settlement (Section 1) + (Section 2)		48,624,575	46,156,849	67,174,394	(818,925)	51,547,751	45,821,053	335,796	
Section 3		Unpasteurized Milk-Legal Support	50,000	37,494	15,005		15,005	15,005	22,489
		New Purpose-Built Vaccine Refrigerators	15,200	11,394	10,814		10,814	10,814	580
	One-Time Projects / Initiatives Funded at 100%	Harm Reduction Supplies	10,000	7,500	2,161		2,161	2,161	5,339
		Dental Clinic Upgrades	392,700	-					
2019 One- Time									191.
Funding								-	
to March 31, 2020							-	-	
(To be									
settled in 2020)									-
								-	. 9.9.
							-		
		Sub-Total One-Time Projects / Initiatives Funded at 100%	467,900	56,388	27,980		27,980	27,980	28,408
		One-Time Funding Approved (To be settled in 2020)	467,900	56,388	27,980		27,980	27,980	28,408

Grand Total 2019 Settlement (Section 1) (Section 2)	)+ 48,624,575	46,156,849	67,174,394	(818,925)	51,547,751	45,821,053	335,79
	Service and a service of the service	46 156 849	67 174 394	(818 925)	51 547 751	45 821 053	335.7
(Section 2)	48,624,575	46,156,849	67,174,394	(818,925)	51,547,751	45,821,053	335

Signature

Date

Chair of the Board of Health / Authorized Officer

# 2019 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT) OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH MINISTRY OF HEALTH NAME OF DUBUIC UEALTU UNIT:

York Region Public Health	SCHEDULE 1: Schedule of Offset Revenues
NAME OF PUBLIC HEALTH UNIT:	

Mandatory Programs	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	11			
Universal Influenza Immunization Program clinic reimbursement	L 2		1,490	
Meningococcal C Program clinic reimbursement	E 7		123,335	
Human Papilloma Virus Program reimbursement	L 4		197,387	
Other (Specify):	L 5			
OHID	٢ و		101,168	
Fees & Charges	٢ ٢		266,175	
Third Party Revenue	F 8		53,020	
Contribution from Sick Leave	19		16,919	
Provincial Grant for Audit	L 10			
2019 Total Offset Revenues	111	To Summary Page Cell G15 - Offset (Revenue)	759,495	
Healthy Smiles Ontario	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 12			
Revenues Generated from Other Government Dental Program:	L 13			
Ontario Works (OW)	L 14			
Ontario Disability Support Program (ODSP)	L 15			
Other government dental programs (please specify):	L 16			
	L 17			
	L 18			
	L 18			
2019 Total Offset Revenues	L 20	To Summary Page Cell G19 - Offset (Revenue)	•	
Ontario Seniors Dental Care Program	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	۲ 21			
Client Co-Payments	L 22			
Revenues Generated from Other Government Dental Program:	L 23			
Ontario Works (OW)	L 24			
Ontario Disability Support Program (ODSP)	L 25			
Other government dental programs (please specify):	L 26			
	L 27			
	L 28			
	L 29			
2019 Total Officet Revenues	L 30	To Summary Page Cell G20 - Offset (Revenue)	A. S.	

### York Region Public Health Consolidated Statement of Operations and by Programs For the Year anded December 31, 2019

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	Constant of the last	No. Contraction	75% Funded					10	0% Funded Pr	OPINTIE						281823	019 Ove Tree F	sanding (april )	2018 March 51	0,2915	Second Second	2019.2020.0	Ne Tiree Ford	Prij (April 2, 25	10 Devertikier	32, 2318)
Programs	Grand Yatal 2015 Satchervert (Section 1) v (Section 2)	Total Section 1 Reserveding (Annexy 1 2025 December 31, 2025)	Mandatory Programs	negitty Smile Ontario	Circlarle Santon Deensi Care Program	naursing teleformer	telections Disester Control Initiative	Enhanced Sood Selets Halmes Initiative	Exhanced Safe Water Initiation	Needle Exchange Program Initiative	Notes Reductors Program Enhancement		Miche/Malcae Complexitation Initiation	Not Total Programs Funded at 180%	Total Section 2: 2016 One Three Tanding Approved to March 31, 2019	Trauma Informal Practice	neneantration/ latertioux Disease Enhancement	Unpartected Addit Legal Buppert	Nen Parpose Julit Vaccine Bahigaratars	Vector Renne Dissess	90 Canadah Intercement	Turat Seaton & 2009 Gene Theo Particip Autorian Seaton & 2000 Seaton and Seaton		Nem Patpose- Built Vacches Bailtigerations	neodia Eschange Fragram Initiative	Ontario Santai Ca Program Capital
division 5 Provincial Facility	**.214,999	05,890,451	93.133.009	1356/000	way 202	en.310	377,990	106.500	21400	21400	150,000	1.151/499	34,554	1305411	538,858	11.00	1,00	70.08	70,000	37,000	17,999	14,100	17,454	11.04	7.500	
Other Revenue Instrumentation Program Cleve Reservations date	307,712 181,148	322.213 923.359	\$27,292 100,56#										11		2	- 3					12.		12			
Annual Charges Third Party Incomen	515,405 53,638 14,638	225,645 58,640 16,919	106,175 53,070 16,519									35.454		35,450									1			
Koninkatus fostoliki tuset Telai kavatus	44,315,774	46,657,536	40,092,895	2,452,800	807,997	880,380	177,904	208,580	75,408	13,464	350,004	1,191,894	186,514	6.564 MI	318,459	114,895	5,000	7,114	26,004	72,000	17,386	34,198	ST/AM	12,09	7,100	-
PENSES Subarius and Magni	41,317,734	42,007,941	17.095-412	14/7.04	981,217	100007	(month)	1509670	17.014		20.56	1.001.010	153,807	4,947,623	128,278	45,93	6.416			14,454	10.148					
Eventer of Services	10,181,672 902,916	15.530 718 105,624	9.334,491 792,065	314,516		18,47	DROUT	23,190	5.01H 12.540		66.445 51	272.514	56943	1215857 45590	82,863 117,347	0,943 20,10		AQLM		0,149	4,114	11,045	15/85			
fravel Other Program Expenditions	829,155 51,048,879	601,155 12,890,855	587,570 11,576,808	10,00	1,548		-416	1.042 34,464	-	11.000	1364 12972	16,370		45,565	28,824				19,414			11,995		111.434	2.361	1
Turbal Experiment	\$7,175,394	66,876,197	\$8,998,367	2,452,354	452,549	\$44,725	499,819	230,446	79,485	18,400	TIA ATP	1,471,914	196,514	6.895,000	200,197	124,000	1285	57,124	38,424	72,800	17,997	27,490	35,005	10,854	2,141	
Sergine (Blanket)	(20.159.639)	120,718,96.01	(19,897,872)	0.64	\$11,848	1128.4131	Just and	111,946)	(36)		1064,424	1207,0243	-	CN20,9893	20,241	1	0 1,614	14,160	110		1107)	28,446	22,445	500	\$,315	1.0

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# REGIONAL MUNICIPALITY OF YORK -PUBLIC HEALTH UNIT

Note to the Schedule

Year ended December 31, 2019

The financial information contained in the accompanying 2019 Annual Reconciliation Report is prepared in accordance with the financial reporting provisions described in the transfer payment agreement between the Ministry of Health (the "Ministry") and the Board of Health dated January 1, 2019, the Instructions for Completion of the 2019 Year-End Settlement issued by the Ministry, and the 2017 User Guide for Program-Based Grants for Mandatory and Related Health Programs and Services and 2017 Program-Based Grants Terms and Conditions issued by the Ministry (formerly represented by the Ministry of Health and Long-Term Care).

The purpose of the schedule is for the Regional Municipality of York - Public Health Unit to meet its obligation to report to the Ministry.

As a result, these schedule may not be suitable for another purpose.