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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.



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 3: 2019 One-Time Funding Approved to March 31, 2020
(To be settled in 2020)**
- One-Time Projects/Initiatives Funded at 100%

Section 2: 2018 One-Time Funding Approved to March 31, 2019
- One-Time Projects/Initiatives Funded at 100%
- One-Time Capital Projects Funded at 100%

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

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 Section 2: 2018 One-Time Funding Approved to March 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: 2019 One-Time Funding Approved to March 31, 2020 (To be settled in 2020)	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
	Harm Reduction Supplies	10,000	7,500	2,161		2,161	2,161	5,339
	Dental Clinic Upgrades	392,700	-	-		-	-	-
						-	-	-
						-	-	-
						-	-	-
						-	-	-
Sub-Total One-Time Projects / Initiatives Funded at 100%		467,900	56,388	27,980	-	27,980	27,980	28,408
Total Section 3 - 2019 One-Time Funding Approved to March 31, 2020 (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	335,796
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Having the authority to bind the Board of Health for the Public Health Unit:

We certify that the Financials shown in the Annual Reconciliation Report and the supporting schedule are complete and accurate and are in accordance with Transfer Payment Agreements and Reports filed with the appropriate Municipal Council.

Date

Signature
Medical Officer of Health / Chief Executive Officer

Date

Signature
Chair of the Board of Health / Authorized Officer

MINISTRY OF HEALTH
OFFICE OF CHIEF MEDICAL OFFICER OF HEALTH, PUBLIC HEALTH
2019 ANNUAL RECONCILIATION REPORT (CERTIFICATE OF SETTLEMENT)
NAME OF PUBLIC HEALTH UNIT: York Region Public Health

SCHEDULE 1: Schedule of Offset Revenues

Mandatory Programs	Line #	Reference	Actual \$	Ministry Use Only
Interest Income	L 1			
Universal Influenza Immunization Program clinic reimbursement	L 2		1,490	
Meningococcal C Program clinic reimbursement	L 3		123,335	
Human Papilloma Virus Program reimbursement	L 4		197,387	
Other (Specify):	L 5			
OHIP	L 6		101,168	
Fees & Charges	L 7		266,175	
Third Party Revenue	L 8		53,020	
Contribution from Sick Leave	L 9		16,919	
Provincial Grant for Audit	L 10			
2019 Total Offset Revenues	L 11	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	L 21			
Client Co-Payments	L 22			
Revenues Generated from Other Government Dental Program:	L 23			
Ontario Works (OW)	L 24			
Ontario Disability Support Program (ODSP)	L 25			
Other government dental programs (please specify):	L 26			
	L 27			
	L 28			
	L 29			
2019 Total Offset Revenues	L 30	To Summary Page Cell G20 - Offset (Revenue)		

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.