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## **INDEPENDENT AUDITORS' REPORT**

To the Ministry of Children, Community and Social Services and  
the Regional Municipality of York

### ***Opinion***

We have audited the financial information contained in the accompanying Comparative Statement of Revenue and Expenditures of the Regional Municipality of York - Healthy Babies, Healthy Children Program (the Entity) for the period from January 1, 2019 to March 31, 2020, 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 period from January 1, 2019 to March 31, 2020 of the Entity is prepared, in all material respects, in accordance with the financial reporting provisions described in the agreement between Her Majesty the Queen in right of Ontario as represented by the Minister of Children, Community and Social Services (formerly represented by the Minister of Children and Youth Services) and the Entity, dated April 1, 2018 and amended August 1, 2019.

### ***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 agreement between Her Majesty the Queen in right of Ontario as represented by the Minister of Children, Community and Social Services (formerly represented by the Minister of Children and Youth Services) and the Entity, dated April 1, 2018 and amended August 1, 2019, and for such internal control as management determines is necessary to enable the preparation of a 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 6, 2020

HEALTHY BABIES HEALTHY CHILDREN  
 EARLY CHILD DEVELOPMENT BRANCH  
 CHILDREN WITH SPECIAL NEEDS DIVISION  
 MINISTRY OF CHILDREN COMMUNITY AND SOCIAL SERVICES  
 2019-20 YEAR-END SETTLEMENT

BOARD OF HEALTH:  
 COMPARATIVE STATEMENT OF REVENUE AND EXPENDITURES  
 FOR THE YEAR ENDING March 31, 2020

York Region Community and Health Services Department

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

REVENUE	Authorized Budget \$	Actual Revenue/Expenses \$	Variance UNDERSPENT (OVERSPENT)	Ministry Use
MCCSS Funding	5,502,041	5,502,041	-	
Interest Income (Non-Retainable)			-	
Other Income - Retainable (specify, from Page 3)		-	-	
Other Income - Non-Retainable (specify)			-	
<b>TOTAL REVENUE</b>	<b>5,502,041</b>	<b>5,502,041</b>	<b>-</b>	
<b>EXPENSES</b>				
Total Salaries & Wages (from Page 2)	3,959,959	4,681,795	(721,836)	
Employee Benefits (from Page 2)	1,194,488	1,341,336	(146,848)	
Total Salaries/Benefits	5,154,447	6,023,131	(868,683)	
Contract Services (from Page 2)	-	-	-	
Total Operating Costs (from Page 2)	347,594	436,343	(88,750)	
Total One-Time Expenses (from Page 4)	-	-	-	
<b>TOTAL EXPENDITURES</b>	<b>5,502,041</b>	<b>6,459,474</b>	<b>(957,433)</b>	
Surplus/(Deficit)	-	-		

RECONCILIATION OF CASH FLOW

	Actual \$	Ministry Use
Total cash received from MCCSS (January 1, 2019 to December 31, 2019 and January 1, 2020 to March 31, 2020)	5,502,041	
<b>Add:</b>		
<b>Cash deducted from cash flow in Settlement of amount owed to MCCSS</b>		
Cash deducted from cash flow resulting from MCCSS Audit for prior year(s) 20__/__.		
<b>Deduct:</b>		
<b>Additional cash received from MCCSS in settlement of amount owed to program for prior year(s) 20__/__, 20__/__. </b>		
Additional cash received from MCCSS resulting from MCCSS Audit for prior year(s) 20__/__.		
<b>Total Funding Applicable to 2019-20 Operations</b>	<b>5,502,041</b>	<b>-</b>

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

HEALTHY BABIES HEALTHY CHILDREN  
 EARLY CHILD DEVELOPMENT BRANCH  
 CHILDREN WITH SPECIAL NEEDS DIVISION  
 MINISTRY OF CHILDREN COMMUNITY AND SOCIAL SERVICES  
 2019-20 YEAR-END SETTLEMENT  
 FOR THE YEAR ENDING March 31, 2020

BOARD OF HEALTH:

York Region Community and Health Services Department

	Complement (FTE)		Approved Budget \$	Actual Expenses \$	Actual Expenses to support critical services and needs in relation to COVID-19*	COVID-19 - Provide reason/use of funds
	Budget	Actual				
<b>1a. Salaries &amp; Wages - Unionized</b>						
Management						
Public Health Nurses	27.0	27.5	2,385,050	2,714,497		
Lay Home Visitors	10.8	11.0	578,091	696,497		
Social Workers	2.0	2.4	168,828	225,647		
Administration: Program Support	1.5	2.0	80,291	104,053		
Administration: ISCIS Data Entry Support	5.0	4.9	281,552	315,327		
Administration: ISCIS Release Support						
Other Professional (specify)						
Other Non-Professional (specify)						
<b>Total Salaries &amp; Wages - Unionized</b>	<b>46.3</b>	<b>47.7</b>	<b>3,493,812.06</b>	<b>4,056,022.66</b>	<b>-</b>	<b>-</b>
<b>Employee Benefits - Unionized</b>			<b>1,073,304.87</b>	<b>1,173,712.75</b>		
<b>1b. Salaries &amp; Wages - Non unionized</b>						
Management	3.5	4.1	466,147	625,772		
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)						
<b>Total Salaries &amp; Wages - Non unionized</b>	<b>3.5</b>	<b>4.1</b>	<b>466,147.27</b>	<b>625,772.32</b>	<b>-</b>	<b>-</b>
<b>Employee Benefits - Non unionized</b>			<b>121,183</b>	<b>167,623</b>		
<b>2. Contract Services</b>						
Other Professional (specify)						
Other Non-Professional (specify)						
Lay Home Visitors						
Administration: ISCIS Release Support						
<b>Total Contract Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Operating Costs</b>						
Office Supplies			6,282	4,456		
Office Equipment			6,282	3,828		
Professional Development & Training			29,526	30,292		
Travel			81,667	116,036		
Public Awareness/Promotion			30,582	13,095		
Program Resources			96,483	92,626		
Computer costs for ISCIS			92,906	171,011		
Audit			3,866	5,000		
Other (specify)						
Other (specify)						
<b>Total Operating Costs</b>			<b>347,594</b>	<b>436,343</b>	<b>-</b>	<b>-</b>

HEALTHY BABIES HEALTHY CHILDREN  
 EARLY CHILD DEVELOPMENT BRANCH  
 CHILDREN WITH SPECIAL NEEDS DIVISION  
 MINISTRY OF CHILDREN COMMUNITY AND SOCIAL SERVICES  
 2019-20 YEAR-END SETTLEMENT  
 RETAINABLE INCOME  
 FOR THE YEAR ENDING March 31, 2020

BOARD OF HEALTH:

York Region Community and Health Services Department

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

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  
 EARLY CHILD DEVELOPMENT BRANCH  
 CHILDREN WITH SPECIAL NEEDS DIVISION  
 MINISTRY OF CHILDREN COMMUNITY AND SOCIAL SERVICES  
 2019-20 YEAR-END SETTLEMENT  
 ONE-TIME GRANT EXPENSES - DETAIL  
 FOR THE YEAR ENDING March 31, 2020

BOARD OF HEALTH: York Region Community and Health Services Department

One-Time Grant Expenses	Approved Budget \$	Actual Expenses \$	Ministry Use
<b>1a. Salaries &amp; Wages, and Benefits</b>			
<b>Unionized</b>			
(specify)			
(specify)			
<b>1b. Salaries &amp; Wages, and Benefits</b>			
<b>Non unionized</b>			
(specify)			
(specify)			
<b>2. Contract Services</b>			
(specify)			
(specify)			
<b>3. Operating Costs</b>			
(specify)			
(specify)			
(specify)			
<b>Total One-Time Grant Expenses</b>	-	-	-

VARIANCE EXPLANATIONS  
 FOR THE YEAR ENDING March 31, 2020

Variance Explanations		
<b>Salaries &amp; Wages:</b>	(721,836)	
Salary variance is due to additional contribution York Region made to ensure service level requirements under the OPHS are met. Salary spending is inline with approved regional budget.		
<b>Employee Benefits:</b>	(146,848)	
<b>(Reflects the Salaries &amp; Wages as well as changes in OMERS.)</b>		
Benefit variance is due to additional contribution York Region made to ensure service level requirements under the OPHS are met. Benefit spending is inline with approved regional budget.		
<b>Operating Costs:</b>	(88,750)	
Operating cost variance is due to additional contribution York Region made to ensure service level requirements under the OPHS are met. Operating cost spending is inline with approved regional budget.		
<b>One-Time Expenses:</b>	-	

# **REGIONAL MUNICIPALITY OF YORK - HEALTHY BABIES, HEALTHY CHILDREN PROGRAM**

Note to the Schedule

Period from January 1, 2019 to March 31, 2020

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The financial information contained in the accompanying Comparative Statement of Revenue and Expenditures is prepared in accordance with the financial reporting provisions described in the agreement between Her Majesty the Queen in right of Ontario as represented by the Minister of Children, Community and Social Services (formerly represented by the Minister of Children and Youth Services) and the Entity, dated April 1, 2018 and amended August 1, 2019.

The purpose of the schedule is for the Regional Municipality of York - Healthy Babies, Healthy Children Program to meet its obligation to report to the Ministry of Children, Community and Social Services.

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