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REPORT ON SPECIFIED AUDITING PROCEDURES

To the Ministry of Health and the Regional Municipality of York

As specifically agreed, we have performed the specified auditing procedures enumerated below in connection with the financial information in the 2019 Annual Reconciliation Report of the Regional Municipality of York - Public Health Unit Program for the year ended December 31, 2019. The specified auditing procedures are summarized, along with the findings, as below:

SPECIFIED AUDITING PROCEDURES	FINDINGS
1. Verify that the audited financial statements and settlement forms agree with the books of the York Health Services Department ("Board of Health").	We verified that the audited financial statements and settlement forms agree with the general ledger of the Board of Health and found no exceptions.
2. Reconcile the differences between the expenses and revenues as reported on the settlement forms with those as shown in the audited financial statements for the year ended December 31, 2019.	We reconciled the expenses and revenues as reported on the settlement forms to the general ledger for the year ended December 31, 2019 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, 2019.
3. Obtain knowledge of the applicable provincial legislation, insofar as it pertains to financial and accounting matters, and insofar as it relates to the Board of Health on whose financial statements are being reported.	We have familiarized ourselves with the applicable provincial legislation, insofar as it pertains to financial and accounting matters, and insofar as it relates to the Region on whose financial statements we have reported.
4. Review the "2019 Settlement Form Guidelines" for the settlement year ended December 31, 2019 for the preparation of the annual settlement, as required by the Ministry of Health (the "Ministry").	We have reviewed the "2019 Settlement Form Guidelines" for the settlement year ended December 31, 2019 for the preparation of the annual settlement, as required by the Ministry.



<p>5. Review all minutes of the following bodies up to December 31, 2019:</p> <ul style="list-style-type: none"> (a) Community and Health Committee (b) Finance and Administration Committee (c) Audit Committee (d) Other 	<p>We have reviewed all minutes of the following bodies up to December 31, 2019 in connection with our overall audit of the Region:</p> <ul style="list-style-type: none"> (a) Community and Health Committee (b) Finance and Administration Committee (c) Audit Committee (d) Regional Council <p>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.</p>
<p>6. Review the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.</p>	<p>We have reviewed the correspondence during the year between the Ministry and the health unit which has been provided to us by the health unit and is likely to have a direct bearing on its financial statements.</p>
<p>7. Verify that the funds flowed by the Ministry in excess of current requirements were invested to earn additional revenue.</p>	<p>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>
<p>8. Report in writing to the Audit Committee (or equivalent) or to the Board of Health, any weaknesses in internal controls which came to our attention during the course of the audit which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>	<p>We have not reported in writing to the Audit Committee any weaknesses in internal controls which came to our attention during the course of the overall audit of the Region which, in our opinion, might expose the health unit to a material loss of funds or other assets.</p>
<p>9. Review the health unit's fidelity insurance coverage and, where applicable, forward any comments to the Audit Committee (or equivalent) or to the Board of Health after taking into consideration the existing level of internal control. Also review other insurance coverage.</p>	<p>We are unable to provide positive assurance on the health unit's fidelity insurance coverage with respect to the existing level of internal control as it was beyond the scope of our audit procedures.</p>
<p>10. Ensure that the health unit has complied with the previous audit recommendations in all material respects.</p>	<p>We verified that the health unit has complied with the previous audit recommendations in all material respects as performed in connection with our overall audit of the Region.</p>



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.	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.
12. As circumstances dictate, ensure that the basis used by the Region of allocating costs to the health unit is reasonable; the method used is appropriate and accurate.	We have inquired of the health unit and have determined that the basis used by the Region of allocating costs to the health unit is reasonable; the method used is appropriate and accurate.

Our engagement was performed in accordance with Canadian generally accepted standards for specified audit procedures engagements.

We make no representation regarding the appropriateness and sufficiency of the specified auditing procedures. These specified auditing procedures do not constitute an audit or review of the financial information in the 2019 Annual Reconciliation Report of the Regional Municipality of York - Public Health Unit Program, and therefore we are unable to and do not provide any assurance on the financial information in the 2019 Annual Reconciliation Report of the Regional Municipality of York - Public Health Unit Program. Had we performed additional procedures, an audit or a review, other matters might have come to light that would have been reported. The above listed findings relate only to the elements, accounts, items or financial information specified above and does not extend to any of The Regional Municipality of York's financial statements taken as a whole.

Chartered Professional Accountants, Licensed Public Accountants

Vaughan, Canada

August 12, 2020

