

Ministry of Education

Business Planning
Outcomes and
Assessments Branch
24th Floor, Mowat Block
900 Bay Street
Toronto ON M7A 1L2

Ministère de l'Éducation

Direction de la planification
des activités, des résultats et
des évaluations
24^e étage, Édifice Mowat
900, rue Bay
Toronto ON M7A 1L2



2017: EYCC 7

MEMORANDUM TO: Transfer Payment Agencies – Child and Family Programs
Executive Directors

FROM: Maxx-Phillippe Hollott
Acting Director
Business Planning Outcomes and Assessments Branch

DATE: **June 27, 2017**

SUBJECT: **2016-17 Financial Statements – Child and Family
Programs**

Please find attached information on completing your 2016-17 Financial Statements submission. The deadline for completing your Financial Statements submission is **July 31, 2017**.

Included in this memorandum is information on:

- Accessing and submitting the Financial Statements forms
- Materials to forward to the Ministry
- Policy for Late Filing

Accessing and submitting Financial Statements Forms

The purpose of the Financial Statements submission is to identify the expenditures and service levels of your Child and Family Program(s) for the entire fiscal year and to reconcile these expenditures to your funding allocation.

Transfer Payment Agencies (TPAs) receiving funding allocations above \$350,000 are required to report online through EFIS, whereas TPAs receiving funding allocations below \$350,000 are required to complete and submit an Attestation Form.

TPAs with Funding Allocations Above \$350,000

Instructions to access and submit the 2016-17 Financial Statements forms

The Financial Statements forms are accessible through the [Financial Analysis and Accountability Branch website](#). Under the “Reporting to the Ministry” heading located on the top left portion of the home page, select the “EFIS 2.0 Login” link to login with your EFIS 2.0 user name and password. The application to be used for submitting the 2016-17 Child and Family Programs Financial Statements submission is “**P1617FIS**”. TPAs are required to promote their Financial Statements submission to “Active” status by **July 31, 2017**.

Please refer to the *Instructions on Completing the 2016-17 Financial Statements – FSP* document attached with this memorandum.

Materials to forward to the Ministry

TPAs are required to forward one signed copy of the following pages printed from the Recipient **Active** Version of the EFIS submission:

- Certificate Page
- Adjusted Gross Expenditures Page
- Entitlement Page

In addition to the above documents, TPAs are required to submit the following information, as outlined in the *Ontario Family Support Program Business Practices, Services, and Funding Reference Document 2016-17*, as soon as they become available:

- **Audited financial statements** – This includes the auditor’s report and notes to the financial statements, covering all programs provided by the agency.
- **Schedule of Child and Family Program Revenues and Expenses** – As funded by the Ministry of Education for Child and Family Programs and prepared in accordance with the Ministry’s modified accrual basis of accounting. This information can be provided in one of the following formats:
 - A note to the audited financial statements
 - A schedule to the audited financial statements
 - A separate audit or review engagement report
- **Post audit management letter issued by the external auditors** – If such a letter is not available, a written confirmation with the rationale as to why it is not available is required.

TPAs have the option of submitting the above required documentation to the Ministry of

Education by email to childcarefunding@ontario.ca, OR alternatively by regular mail.

Should you prefer to submit by regular mail, please send the documentation to the following mailing address:

Manager
Child Care Finance Unit
Business Planning Outcomes and Assessments Branch
Ministry of Education
20th Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2

TPAs with Funding Allocations Below \$350,000

TPAs receiving funding below \$350,000 from the Ministry are required to submit an Attestation Form. Your TPA's pre-loaded Attestation Form will be emailed to you directly.

Materials to forward to the Ministry

The completed Attestation Form must be emailed to childcarefunding@ontario.ca and your Financial Analyst electronically by **July 31, 2017**. In addition to the electronic copy, one original *signed* copy of the form must also be sent to the Ministry along with the following documents as outlined in the *Ontario Family Support Program Business Practices, Services, and Funding Reference Document 2016-17*, as soon as they become available:

- **Audited financial statements** – This includes the auditor's report and notes to the financial statements, covering all programs provided by the agency.
- **Schedule of Child and Family Program Revenues and Expenses** – As funded by the Ministry of Education for Child and Family Programs and prepared in accordance with the Ministry's modified accrual basis of accounting. This information can be provided in one of the following formats:
 - A note to the audited financial statements
 - A schedule to the audited financial statements
 - A separate audit or review engagement report
- **Post audit management letter issued by the external auditors** – If such a letter is not available, a written confirmation with the rationale as to why it is not available is required.

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Policy for Late Filing

In the event that the Financial Statements are not received by the Ministry within 30 days following the July 31, 2017 deadline, funding may be withheld from the TPA's regular cash flow in accordance with the Policy for Late Filing as outlined in your 2016-17 Service Agreement. Upon submission of the Financial Statements, the Ministry will revert back to the normal monthly payment process and will include the withheld amount in the next monthly payment.

Should you have any questions regarding this memorandum or any aspect of the financial reporting process, please contact your [Financial Analyst](#).

Yours truly,

Original signed by:

Maxx-Phillippe Hollott
Acting Director
Business Planning Outcomes and Assessments Branch

Enclosure:

- Instructions on Completing the 2016-17 Financial Statements – Child and Family Programs

cc: Julia Danos, Director, Early Years and Child Care Programs and Service Integration Branch

Kaysee McCracken, A/Manager, Early Years and Child Care Programs and Service Integration Branch

Child Care Advisors and Education Officers, Early Years and Child Care Programs and Service Integration Branch

Cheryl Chung, A/Manager, Business Planning Outcomes and Assessments Branch

Financial Analysts, Business Planning Outcomes and Assessments Branch