

**Ministry of Education**  
Financial Analysis and  
Accountability Branch  
900 Bay Street  
20<sup>th</sup> Floor, Mowat Block  
Toronto, ON M7A 1L2

**Ministère de l'Éducation**  
Direction de l'analyse et de la  
responsabilité financières  
900, rue Bay  
20<sup>e</sup> étage, édifice Mowat  
Toronto ON M7A 1L2



**2016: EYCC8**

**MEMORANDUM TO:** Chiefs of First Nations with Child Care Agreements  
Child Care & Family Support Program Administrators

**FROM:** Med Ahmadoun  
Director  
Financial Analysis and Accountability Branch

**DATE:** **June 22, 2016**

**SUBJECT:** **2015-16 First Nations Child Care and Family Support  
Program Financial Statements**

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Please find attached information on completing your 2015-16 Financial Statements submission. The deadline for completing your Financial Statement submission or Attestation form is **July 29, 2016**.

### **Getting Started**

The purpose of the Financial Statements report is to identify your First Nation or Transfer Payment Agency's actual child care expenditures for the entire fiscal year and to reconcile the expenditures to your funding allocation.

First Nations and Transfer Payment Agencies that received funding allocations above \$350,000 in 2015-16 are required to report on-line through EFIS 2.0 (Education Finance Information System). Whereas those First Nations and Transfer Payment Agencies that received funding allocations below \$350,000 in 2015-16 are required to complete and submit an Attestation form.

### **First Nations and Transfer Payment Agencies with Funding Allocations above \$350,000**

#### ***Accessing the forms***

The EFIS 2.0 Financial Statement 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. For First Nations with both Child Care and Family Support Program allocations, please complete both the “**F1516FIS**” application to report Child Care information and “**P1516FIS**” application to report Family Support Program information. For First Nations and Transfer Payment Agencies with only Child Care allocation, please complete only the “**F1516FIS**” application.

For more information, please refer to the *Instructions on Completing the 2015-16 Financial Statements Submission in EFIS 2.0 (First Nations Child Care)* and the *Instructions on Completing the 2015-16 Financial Statements in EFIS 2.0 (Family Support Programs)* documents attached with this memo.

### **Submission**

First Nations and Transfer Payment Agencies are required to promote their submission to “**Active**” status by **July 29, 2016**.

As referenced in the *Ontario Child Care Business Practice, Service and Funding Guideline 2015-16*, you are required to submit (regardless of allocation amount) the following documents with your submission:

- **Audited financial statements** - Including auditor’s report and notes to the financial statements, covering all programs provided by the First Nation or Transfer Payment Agency;
- **Schedule of Child Care Revenues and Expenses** - Funded by the Ministry of Education for child care 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, or
  - A schedule to the audited financial statements, or
  - A separate audit or review engagement report.
- **Post audit management letter issued by external auditor** - If such a letter is not available, confirmation in writing for the rationale as to why it is not available.

First Nations and Transfer Payment Agencies are also required to forward one signed hard or scanned copy of the following sections of the **Recipient Active Version** of the 2015-16 Financial Statement EFIS submission for both Child Care and Family Support Programs:

- Signed Certificate;
- Signed Schedule 2.3; and,

- Signed Schedule 3.1 (“Summary of Entitlement” Schedule).

Please submit all of the above required documentation to:

Manager  
Childcare Finance Unit  
Financial Analysis & Accountability Branch  
20th Floor, Mowat Block, 900 Bay Street  
Toronto, Ontario  
M7A 1L2

OR

[childcarefunding@ontario.ca](mailto:childcarefunding@ontario.ca)

### **First Nations and Transfer Payment Agencies with Funding Allocations below \$350,000**

First Nations and Transfer Payment Agencies receiving funding below \$350,000 from the Ministry are required to complete an Attestation Form. Your First Nation or Transfer Payment Agency’s pre-loaded Attestation form will be e-mailed to you directly.

#### ***Submission***

As referenced in the *Ontario Child Care Business Practice, Service and Funding Guideline 2014-15*, you are required to submit (regardless of allocation amount) the following documents with your submission:

- **Audited financial statements** - Including auditor’s report and notes to the financial statements, covering all programs provided by the First Nation or Transfer Payment Agency;
- **Schedule of Child Care Revenues and Expenses** - Funded by the Ministry of Education for child care 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, or
  - A schedule to the audited financial statements, or
  - A separate audit or review engagement report.
- **Post audit management letter issued by external auditor** - If such a letter is not available, confirmation in writing for the rationale as to why it is not available.

Please submit your completed signed Attestation form (**excel and PDF**) along with the documents noted above to the mailing address or the e-mail address noted on page 2.

## **Policy for Late Filing**

In the event that Financial Statements submission are filed after the due date, cash flow may be withheld from the First Nation or Transfer Payment Agency's regular cash flow as per the late filing policy outlined in Schedule D of your Child Care 2015-16 Service Agreement and outlined in the *Ontario Child Care Business Practice, Service and Funding Guideline (2015-16)*. Upon submission of the Financial Statements, the Ministry will revert back to the normal monthly payment process and will include the total amount withheld up to that point in the monthly payment.

## **Contacts**

Should you have any questions about completing the Financial Statements or the financial reporting process, please contact your [Financial Analyst](#).

Yours truly,

*Original signed by*

Med Ahmadoun  
Director  
Financial Analysis and Accountability Branch

### Enclosures:

Instructions on Completing 2015-16 Financial Statements Submission in EFIS 2.0 (First Nations Child Care)  
Instructions on Completing the 2015-16 Financial Statements in EFIS 2.0 (Family Support Program)  
Checklist – 2015-16 First Nation Financial Submission  
Example A – Review Engagement Report (RER)  
Example B – Post Audit Management Letter  
Financial Analyst Contact List

cc: Julia Danos, Director, Early Years Implementation Branch  
Radhika Uppal, A/Manager, Early Years Implementation Branch  
Jeff O'Grady, A/Manager, Early Years Implementation Branch  
Child Care Advisors, Early Years Implementation Branch  
Financial Analysts, Financial Analysis & Accountability Branch