

Ministry of Education
Mowat Block
900 Bay Street
Queen's Park
Toronto, Ontario M7A 1L2

Ministère de l'Éducation
Édifice Mowat
900, rue Bay
Queen's Park
Toronto, Ontario M7A 1L2



2014: EYCC4

**MEMORANDUM TO: Chiefs of First Nations with Child Care Agreements
Child Care Administrators**

FROM: Pam Musson
Director, Early Years Implementation Branch Early Years
Division
Ministry of Education

Marie Li
Director, Financial Analysis & Accountability Branch Financial
Policy and Business Division
Ministry of Education

DATE: April 28, 2014

**SUBJECT: NEW Child Care Financial Review Process – Policy for
Late Filing**

The Ministry of Education (EDU) will be implementing a new process to address late submissions for outstanding service agreements, financial reports, responses to financial review queries and financial documentation (e.g. audited financial statements, review engagement reports, etc.). The new process is effective as of April 1, 2014 and applies to all First Nations.

The intent of enhancing the response to late reporting is to ensure the Ministry has the information required to demonstrate accountability for public funds and assist First Nations with submitting required financial documentation.

The new process includes a progressive reduction in monthly funding if documentation or responses to Ministry questions are not submitted. If the Ministry has not been successful in obtaining outstanding documentation five months after a deadline, a letter

signed jointly by the Directors of the Early Years Implementation Branch and the Financial Analysis and Accountability Branch will be sent to advise that 50 per cent of the First Nation's allocation will be withheld.

After eight months the Ministry will cease all payment until outstanding documentation is provided. A detailed explanation of the late submission process can be found on pages 8 and 12 in the *Ontario Child Care Business Practice, Service and Funding Guideline*. This policy will undergo a review and may be subject to further amendment.

We acknowledge that the vast majority of our First Nations partners provide EDU with financial submissions and information within required timelines defined in the child care service agreement. The Ministry will continue to work with First Nations to ensure required information is submitted. Funding penalties will only be implemented when other efforts, such as reminders and offers of assistance have not resulted in the submission of required documentation to EDU.

Should you have any questions on the new process for late submissions, please contact your local Child Care Advisor or your assigned Financial Analyst.

Thank you for your continued partnership and we look forward to furthering our commitment in serving children and families.

Sincerely,

Original signed by:

Pam Musson,
Director
Early Years Implementation Branch
Early Years Division
Ministry of Education

Marie Li,
Director
Financial Analysis and Accountability
Branch
Financial Policy and Business Division
Ministry of Education

cc: Child Care Advisors Financial Analysts