

Ministry of Education

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Ministère de l'Éducation

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2015: EYCC14

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

FROM: Marie Li
Director, Financial Analysis & Accountability Branch
Financial Policy and Business Division

DATE: July 21, 2015

SUBJECT: **2014-15 First Nations Child Care and Family Support Program
Financial Statements**

Please find attached information on completing your 2014-15 Financial Statements submission. The deadline for completing your Financial Statement submission or Attestation form is **August 31, 2015**.

Getting Started

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

First Nations that received funding allocations above \$350,000 in 2014-15 are required to report on-line through EFIS 2.0 (Education Finance Information System). Whereas those First Nations that received funding allocations below \$350,000 in 2014-15 are required to complete and submit an Attestation form.

First Nations 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 Child Care and Family Support Program allocation, please complete both the "**F1415FIS**" application to report Child Care information and "**P1415FIS**" application to report Family Support Program information. For First Nations with only Child Care allocation, please complete only the "**F1415FIS**" application. For more information, please refer to the *Instructions for Completing EFIS 2.0 2014-15 Financial Statement Submission* documents attached with this memo.

What to submit

First Nations are required to promote their submission to "**Active**" status by **August 31, 2015**.

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;
- **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 are also required to forward one signed hard or scanned copy of the following sections of the active 2014-15 Financial Statement EFIS submission for both Child Care and Family Support Programs:

- Signed Certificate; and,
- Signed Schedule 3.1 and/or Entitlement Page.

Please submit all of the above required documentation to:

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

OR

childcarefunding@ontario.ca

First Nations with Funding Allocations below \$350,000

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

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;
- **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's regular cash flow as per the late filing policy outlined in Schedule C of your Child Care 2014-15 Service Agreement and outlined in the *Ontario Child Care Business Practice, Service and Funding Guideline (2014-15)*. 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:

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

Enclosures: Instructions on Completing the 2014-15 Financial Statements (First Nations)
 Instructions on Completing the 2014-15 Financial Statements (Family Support
 Program)
 Checklist – 2014-15 First Nation Financial Submission
 Example A – Completed Certificate
 Example B – Schedule 3.1 – Entitlement
 Example C – Review Engagement Report (RER)
 Example D – Post Audit Management Letter
 Example E – Completed Attestation
 Financial Analyst Contact List

cc: Pam Musson, Director, Early Years Implementation Branch
 Trish Malone, A/Manager, Early Years Implementation Branch
 Child Care Advisors, Early Years Implementation Branch
 Financial Analysts, Financial Analysis & Accountability Branch