

## Example A – REVIEW ENGAGEMENT REPORT

### Sample a)

#### Review Engagement Report

To the Members of <name of entity>

At the request of <name of entity>, we have reviewed the Schedules of Revenues and Expenditures for Child Care Services (and for Family Support Programs, if applicable) for the year ended March 31, 2016 (see note 1(b)). These schedules meet the financial reporting requirements specified by the Ministry of Education. Our review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussions related to information supplied to us by the Council.

A review does not constitute an audit and consequently we do not express an audit opinion on this financial information.

Based on our review, nothing has come to our attention that causes us to believe that this financial information is not, in all material aspects, in accordance with the <name of entity>'s basis of accounting.

The schedule(s) of revenue and expenditures has/have been prepared solely for the information and use of the <name of entity> and the Ministry of Education for the stated purpose, and should not be used by anyone other than the specified users, or used for any other purpose.

Chartered Accountants  
Licenced Public Accountants

Date

Sample b)

**Schedule of Revenues and Expenditures – Child Care Services**  
**Year ended March 31, 2016 (unaudited)**

	REVENUES				GROSS EXPENDITURES	SURPLUS / (DEFICIT)
	Ministry of Education (Schedule B in 2015 - 16 Service Agreement)	Legislated Cost Share	Other (Schedule 2.4)	Total		
A370 – Fee Subsidy						
A375 – Repairs & Maintenance						
A377 – Special Needs Resourcing						
A392 – Wage Subsidy						
A394 – Pay Equity Union Settlement						
A402 – Ontario Works Formal						
A403 – Ontario Works Informal						
A404- Child Care Transformation						
A405- Child Care Supervisor Network- Capacity						
A406- Wage Enhancement/HCCCEG						
Wage Enhancement Administration (Schedule 4.3)						
A515 – Small Water Works						
<b>TOTAL</b>						

Sample c)

TPA Name

**B. Schedule of Revenues and Expenditures – Family Support Programs**

For the year ended December 31, 2015 or March 31, 2016 (Unaudited)

	REVENUES			Total	GROSS EXPENDITURES	SURPLUS/ (DEFICIT)
	Ministry of Education (Schedule B in 2015- 16 service agreement)	Legislated Cost Share	Other			
A462 – Ontario Early Years Centres						
A466 – Program Effectiveness – Data Analysis Coordinators						
A525 – Early Child Development – Planning						
A520 – Better Beginnings Better Futures Sites						
A386 – Resource Centres						
<b>TOTAL</b>	\$	\$	\$	\$	\$	\$

**Sample d)**

**Notes Accompanying Schedule of Revenues & Expenditures – Child Care Services and/or Family Support Programs**

For the year ended March 31, 2016

(Unaudited)

The <name of First Nation/TPA> Child Care Services and/or Family Support Programs are programs funded by the Ministry of Education that aims to <insert purpose>

1. Significant Accounting Policies

(a) Revenue recognition

Revenue is recognized when it is determined to be receivable.

(b) Basis of Accounting

<Insert basis of accounting used>

## Sample e)

### Notes to the Financial Statements

#### **Note <insert number>. CHILD CARE AND/OR FAMILY SUPPORT PROGRAMS SERVICE AGREEMENT WITH THE MINISTRY OF EDUCATION**

<Insert name of First Nation/TPA> has a child care and/or family support program service agreement with the Ministry of Education. A requirement of the service agreement is the production of supplementary information by detail code/funding type, which summarizes all revenues and expenditures relating to the service agreement(s).

A review of these revenues and expenditures, by detail code/funding type, are outlined below. The identified surplus / (deficit) position is reflected prior to the application of flexibility in accordance with the Child Care Business Practices, Funding and Service Guideline.

***<Insert a schedule of revenues and expenditures for Child Care and/or Family Support Programs from sample b) and/or c)>***

These results comprise part of the <insert name of revenue category> and <insert name of expenditure category> that are included in the consolidated statement of operations.