

Ministry of Education
Financial Analysis and
Accountability Branch
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Ministère de l'Éducation
Direction de l'analyse et de la
responsabilité financières
900, rue Bay
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Toronto ON M7A 1L2



2017: EYCC9

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

FROM: Maxx-Phillippe Hollott
A/Director
Financial Accountability & Data Analysis Branch

DATE: **August 1, 2017**

SUBJECT: **2016-17 First Nations Child Care Financial Statements**

Please find attached information on completing your 2016-17 Financial Statements submission. The deadline for completing your Financial Statement submission or Attestation form has been extended to **September 29, 2017**.

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 2016-17 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 2016-17 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. Please complete the “**F1617FIS**” application to report Child Care information.

For more information, please refer to the *Instructions on Completing the 2016-17 Financial Statements Submission in EFIS 2.0 (First Nations Child Care)* attached with this memo.

Submission

First Nations and Transfer Payment Agencies are required to promote their submission to “**Active**” status by **September 29, 2017**.

As referenced in the *Ontario Child Care Business Practice, Service and Funding Guideline 2016-17*, 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 2016-17 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
Child Care Finance Unit

Financial Accountability & Data Analysis Branch
20th Floor, Mowat Block, 900 Bay Street
Toronto, Ontario
M7A 1L2

OR

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 2016-17*, 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 is 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 2016-17 Service Agreement and outlined in the *Ontario Child Care Business Practice, Service and Funding Guideline (2016-17)*. Upon submission of the Financial Statements

submission, 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

Maxx-Phillippe Hollott
A/Director
Financial Accountability & Data Analysis Branch

Enclosures:

- Instructions on Completing 2016-17 Financial Statements Submission in EFIS 2.0 (First Nations Child Care)
- Checklist – 2016-17 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 Child Care Programs & Service Integration Branch
Cheryl Chung, A/Manager, Financial Accountability & Data Analysis Branch
Abby Dwosh, Manager, Early Years Child Care Programs & Service Integration Branch
Child Care Advisors, Early Years Child Care Programs & Service Integration Branch
Financial Analysts, Financial Accountability & Data Analysis Branch