

Ministry of Education

Financial Analysis and Accountability
Branch
20th Floor, Mowat Block
900 Bay Street
Toronto ON M7A 1L2

Ministère de l'Éducation

Direction de l'analyse et de la responsabilité
financières
20^e étage, Édifice Mowat
900, rue Bay
Toronto ON M7A 1L2



2017: FSP 1

MEMORANDUM TO: Children's Services Managers, CMSMs/DSSABs
Children's Services Finance Leads, CMSMs/DSSABs
Transfer Payment Agencies – Child and Family Programs
Executive Directors

FROM: Med Ahmadoun
Director
Financial Analysis and Accountability Branch

DATE: **May 9, 2017**

SUBJECT: **2016-17 Financial Statements – Child and Family Programs**

Please find attached, information on completing your 2016-17 Financial Statement submission. The deadline for completing your Financial Statement submission is **June 15, 2017**.

Included in this memorandum is information on:

- Accessing and submitting the Financial Statement forms
- Material to forward to the Ministry
- Policy for Late Filing

Accessing and submitting the Financial Statement forms

The purpose of the Financial Statements report is to identify your CMSM/DSSAB or Transfer Payment Agency's (TPA) actual Child and Family Program expenditures for the **entire** fiscal year and to reconcile the expenditures to your funding allocation.

CMSMs/DSSABs and TPAs receiving funding allocations above \$350,000 are required to report on-line through EFIS, whereas those TPAs that receive funding allocations below \$350,000 are required to complete and submit an Attestation Form.

CMSMs/DSSABs and TPAs with Funding Allocations Above \$350,000

Instructions to access and submit the 2016-17 Financial Statement forms

The Financial Statement forms are accessible through the [Financial Analysis and Accountability Branch \(FAAB\) 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 “**P1617FIS**” application to report Family Support Programs information while referencing the *Instructions for Completing the 2016-17 Financial Statements - Family Support Programs* document attached to this memo. CMSMs/DSSABs and TPAs are required to promote their submission to “Active” status by **June 15, 2017**.

Materials to forward to the Ministry

CMSMs/DSSABs and TPAs are required to forward one signed or scanned copy of the following sections of the **active** 2016-17 Financial Statements EFIS submission:

- Certificate Page;
- Adjusted Gross Expenditure Pate; and,
- Entitlement Page

In addition to the above documents, CMSMs/DSSABs and TPAs are required to submit the following information, as outlined in the *Ontario Family Support Program Business Practices, Services and Funding Reference Document 2016-17*, as soon as it becomes available:

- **Audited financial statements**; This includes the auditor’s report and notes to the financial statements, covering all programs provided by the agency;
- **Schedule of Child and Family Program Revenues and Expenses** as funded by the Ministry of Education 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
 - A schedule to the audited financial statements
 - A separate audit or review engagement report

- **Post audit management letter issued by external auditors;** If such a letter is not available, confirmation in writing for the rationale why it is not available.

CMSMs/DSSABs and TPAs have the choice of submitting the above required documentation by email to: childcarefunding@ontario.ca, or alternatively by regular mail.

Should you choose to submit by regular mail, please send to:

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

TPAs with Funding Allocations Below \$350,000

TPAs receiving funding below \$350,000 from the ministry are required to complete an Attestation Form. Your TPA's pre-loaded Attestation Form will be e-mailed to you directly.

Materials to forward to the Ministry

The completed Attestation Form must be sent to childcarefunding@ontario.ca and your Financial Analyst electronically by **June 15, 2017**. In addition to the electronic copy, one original *signed* copy or scanned copy of the form must also be sent to the Ministry along with the following documents as outlined in the *Ontario Family Support Program Business Practices, Services and Funding Reference Document 2016-17*, as soon as it becomes available:

- **Audited financial statements;** This includes the auditor's report and notes to the financial statements, covering all programs provided by the agency;
- **Schedule of Child and Family Program Revenues and Expenses** as funded by the Ministry of Education for the Child and Family Program 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
 - A schedule to the audited financial statements
 - A separate audit or review engagement report

- **Post audit management letter issued by external auditors;** If such a letter is not available, confirmation in writing for the rationale why it is not available.

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Should you chose to submit by regular mail, please send to:

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Late Filing Policy

In the event that Financial Statements are filed after the due date, cash flow may be withheld from the CMSM/DSSAB or TPA's regular family support program cash flow payment as per the late filing policy outlined in your 2016-17 Family Support Program Service Agreement. Upon submission of the Financial Statements, the Ministry will revert back to the normal monthly payment and will reinstate the amounts that have been withheld due to late filing, in the next pay period.

Should you have any questions about this memorandum or any aspect of the financial reporting process, please contact your [Financial Analyst](#).

Original signed by

Med Ahmadoun
Director
Financial Analysis and Accountability Branch

Enclosures:

- Instructions on completing the 2016-17 Financial Statements - *Child and Family Programs*

cc: Julia Danos, Director, Early Years Implementation Branch
Abby Dwosh, A/Manager, Early Years Implementation Branch
Child Care Advisors and Education Officers, Early Years Implementation
Branch
Cheryl Chung, A/Manager, Financial Analysis & Accountability Branch
Financial Analysts, Financial Analysis & Accountability Branch