



**2018: EYCC 11**

**MEMORANDUM TO:** Transfer Payment Agencies – Child and Family Programs  
Executive Directors

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

**DATE:** **May 29, 2018**

**SUBJECT:** **2017 Financial Statements – Child and Family  
Programs**

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Please find attached information on completing your 2017 Financial Statements submission. The deadline for completing your Financial Statements submission is **June 29, 2018**.

Included in this memorandum is information on:

- Accessing and submitting the Financial Statements forms
- Materials to forward to the Ministry

### **Accessing and Submitting Financial Statements Forms**

The purpose of the Financial Statements submission is to identify the expenditures and service levels of your Child and Family Program(s) for the period ended December 31, 2017 and to reconcile these expenditures to your funding allocation.

Transfer Payment Agencies (TPAs) receiving funding allocations above \$350,000 are required to report online through EFIS (Education Finance Information System), whereas TPAs receiving funding allocations below \$350,000 are required to complete and submit an Attestation Form.

## **TPAs with Funding Allocations Above \$350,000**

### **Instructions to access and submit the 2017 Financial Statements forms**

The Financial Statements 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. The application to be used for submitting the 2017-18 Child and Family Programs Financial Statements submission is “**P1718FIS**”. TPAs are required to promote their Financial Statements submission to “Active” status by **June 29, 2018**.

Please refer to the *Instructions on Completing the 2017-18 Financial Statements – FSP* document attached with this memorandum.

### **Materials to forward to the Ministry**

TPAs are required to forward one signed copy of the following pages printed from the Recipient **Active** Version of the EFIS submission:

- Certificate Page
- Adjusted Gross Expenditures Page
- Entitlement Page

In addition to the above documents, TPAs are required to submit the following information, as outlined in the *Ontario Child and Family Program Business Practices, Services and Funding Reference Document (2017)*:

- **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 Child and Family Programs and 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 the external auditors** – If such a letter is not available, a written confirmation with the rationale as to why it is not available is required.
- **Cheque for recoverable amount** – TPAs are required to issue a cheque to the Ministry for any amounts owing based on entitlement calculated in the Financial

Statements after the review of the Financial Statements submission by the Financial Analyst.

TPAs have the option of submitting the above required documentation to the Ministry of Education by email to [childcarefunding@ontario.ca](mailto:childcarefunding@ontario.ca), OR alternatively by regular mail.

Should you prefer to submit by regular mail, please send the documentation to the following mailing address:

Manager  
Child Care Finance Unit  
Financial Accountability and Data Analysis Branch  
Ministry of Education  
20<sup>th</sup> 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 submit an Attestation Form. Your TPA's pre-loaded Attestation Form will be emailed to you directly.

### **Materials to forward to the Ministry**

The completed Attestation Form must be emailed to [childcarefunding@ontario.ca](mailto:childcarefunding@ontario.ca) and your Financial Analyst by **June 29, 2018**. In addition to the electronic copy, one original *signed* copy of the form must also be sent to the Ministry along with the following documents as outlined in the *Ontario Child and Family Program Business Practices, Services and Funding Reference Document (2017)*:

- **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 Child and Family Programs and 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 the external auditors** – if such a letter is not available, a written confirmation with the rationale as to why it is not available is required.

- **Cheque for recoverable amount** – TPAs are required to issue a cheque to the Ministry for any amounts owing based on entitlement calculated in the Financial Statements after the review of the Financial Statements submission by the Financial Analyst.

TPAs have the option of submitting the above required documentation to the Ministry of Education by email to [childcarefunding@ontario.ca](mailto:childcarefunding@ontario.ca), OR alternatively by regular mail.

Should you prefer to submit by regular mail, please send the documentation to the following mailing address:

Manager  
Child Care Finance Unit  
Financial Accountability and Data Analysis Branch  
Ministry of Education  
20th Floor, Mowat Block, 900 Bay Street  
Toronto, Ontario  
M7A 1L2

The Ministry would like to highlight the importance of all TPAs submitting their Financial Statements by the **June 29, 2018** deadline. We will continue to support TPAs with timely financial documentation filing by ensuring agencies have the support needed to meet this timeline.

Should you have any questions regarding this memorandum or any aspect of the financial reporting process, please contact your Financial Analyst.

Yours truly,

*Original signed by:*

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

Enclosure:

- Instructions on Completing the 2017-18 Financial Statements – Child and Family Programs

cc:

- Laura Sparling, A/Director, Early Years & Child Care Programs and Service Integration Branch
- Kaysee McCracken, A/Manager, Early Years & Child Care Programs and Service Integration Branch
- Cheryl Chung, A/Manager, Financial Accountability and Data Analysis Branch
- Early Years Advisors, Early Years & Child Care Programs and Service Integration Branch
- Financial Analysts, Financial Accountability and Data Analysis Branch