

Ministry of Education
Financial Accountability
and Data Analysis Branch

900 Bay Street
20th Floor, Mowat Block
Toronto, ON M7A 1L2

Ministère de l'Éducation
Direction de la responsabilité
Financières et de l'analyse des
données

900, rue Bay
20^e étage, édifice Mowat
Toronto ON M7A 1L2



2018: EYCC12

MEMORANDUM TO: Chiefs of First Nations with Child Care Agreements
Child Care & Child and Family Programs Administrators

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

DATE: **June 27, 2018**

SUBJECT: **2017-18 First Nations Child Care & Child and Family
Programs Financial Statements**

Please find attached information on completing your 2017-18 Financial Statements submission(s) related to Child Care & Child and Family Programs. The deadline for completing your Financial Statement submission(s) or Attestation form(s) is **July 31, 2018**.

Getting Started

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

First Nations and TPAs that received funding allocations above \$350,000 in 2017-18 are required to report online through EFIS 2.0 (Education Finance Information System), whereas First Nations and TPAs that received funding allocations below \$350,000 in 2017-18 are required to complete and submit an Attestation form. Please note that when filing, there are three types of submissions depending on your First Nation or TPA's funding from the Ministry.

(Filer Type 1) 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 “**F1718FIS**” application to report Child Care information.

For more information, please refer to the *Instructions on Completing the 2017-18 Financial Statements Submission in EFIS 2.0 (First Nations Child Care)* attached to this memo.

In addition, consistent with the prior year, expense and data reporting for Child and Family Programs are required for the Financial Statements cycle in a separate application in EFIS 2.0: “**P1718FIS**”. Please refer to the *Instructions on Completing the 2017 Financial Statements – Child and Family Programs*.

Submission

First Nations and Transfer Payment Agencies are required to promote their submission to “**Active**” status by **July 31, 2018**.

It is required that a hard or scanned copy of the following sections of the **Recipient Active Version** of the 2017-18 Financial Statements submissions.

Child Care (F1718FIS):

- Signed Certificate;
- Signed Schedule 2.3 – Total Gross Expenditures; and,
- Signed Schedule 3.1 – Summary of Entitlement

Child and Family Programs (P1718FIS):

- Signed Certificate;
- Signed Schedule of Adjusted Gross Expenditures; and,
- Signed Schedule of Entitlement

As referenced in the *Ontario Child Care Business Practice, Service and Funding Guideline 2017-18*, First Nations are also required to submit (regardless of allocation amount) the following documents with your submission, as soon as they become available:

- **Audited Financial Statements** – Including auditor’s report and notes to the financial statements, covering all programs provided by the First Nation or TPA;
- **Schedule of Child Care & Child and Family Programs (if applicable) Revenues and Expenses** – As funded by the Ministry of Education for Child Care & Child and Family Programs (if applicable) 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 is required.

Please submit all of the above required documentation to the email address and/or the mailing address found on page 5 of this memorandum.

(Filer Type 2) 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 TPA’s pre-loaded Attestation form will be e-mailed to you directly.

In addition, consistent with the prior year, expense and data reporting for Child and Family Programs are required for the Financial Statements cycle in a separate application Attestation form if Child and Family Programs funding was received. A separate pre-loaded Attestation form will be e-mailed directly to you for Financial Statements reporting.

Submission

First Nations and TPAs are required to submit the completed and signed Attestation form by **July 31, 2018**.

As referenced in the *Ontario Child Care Business Practice, Service and Funding Guideline 2017-18*, 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 TPA;
- **Schedule of Child Care Revenues & Child and Family Programs (if**

applicable) and Expenses – Funded by the Ministry of Education for Child Care & Child and Family Programs 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 is required.

Your completed and signed Attestation form (**Excel file and PDF**), along with the documents noted above, are to be sent to the e-mail address and/or the mailing address found on page 5 of this memorandum.

Please note that if Child and Family Programs funding is applicable, this would require a separate submission of the documents listed above as well as the completed and signed Attestation form.

(Filer Type 3) FIRST NATIONS AND TRANSFER PAYMENT AGENCIES IN RECEIPT OF CHILD AND FAMILY PROGRAMS FUNDING ONLY

First Nations and Transfer Payment Agencies receiving only Child and Family Programs funding from the Ministry are required to submit the completed and signed Attestation form by **July 31, 2018**. Funding that falls under Child and Family Programs includes The Journey Together, Child Care Resource Centres (A387), Ontario Early Years Centres (A462), Better Beginning Better Futures (A520). You will be e-mailed directly, a pre-loaded Attestation form with your First Nation or Transfer Payment Agency’s data.

Submission

As per the *Ontario Child Care Business Practice, Service and Funding Guideline 2017-18*, an official submission requires and includes the following components:

- **Audited Financial Statements** – Including auditor’s report and notes to the financial statements, covering all programs provided by the First Nation or TPA;
- **Schedule of Child and Family Programs Revenues and Expenses** – Funded by the Ministry of Education for Child and Family Programs 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 is required.

A completed and signed Attestation form (**Excel file and PDF**), along with the documents noted above, are to be e-mailed or mailed to the following addresses:

childcarefunding@ontario.ca

- OR -

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

POLICY FOR LATE FILING

In the event that the 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 F of your Child Care 2017-18 Service Agreement and outlined in the *Ontario Child Care Business Practice, Service and Funding Guideline (2017-18)*. 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 on 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 2017-18 Financial Statements Submission in EFIS 2.0 (First Nations Child Care)
- Instructions on Completing the 2017 Financial Statements – Child and Family Programs
- Checklist – 2017-18 First Nation Financial Submission
- Example A – Review Engagement Report (RER)
- Example B – Post Audit Management Letter
- Financial Analyst Contact List

cc:

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