

Ministry of Education
Financial Accountability & Data Analysis Branch
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Ministère de l'Éducation
Direction de la responsabilité
financière et de l'analyse des
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315, rue Front Ouest, 11^e étage
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2019: EYCC06

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

FROM: Becky Doyle
Director, Financial Accountability and Data Analysis
Branch
Early Years and Child Care Division
Ministry of Education

DATE: **July 30, 2019**

SUBJECT: **2018-19 First Nations Child Care & Child and Family
Program Financial Statements**

Please find attached information on completing your 2018-19 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 **August 30, 2019**.

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 Program 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 2018-19 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 2018-19 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 “**F1819FIS**” application to report Child Care information.

For more information, please refer to the *Instructions on Completing the 2018-19 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: “**P1819FIS**”. Please refer to the *Instructions on Completing the 2018-19 Financial Statements in EFIS 2.0 (First Nations - Child and Family Programs)*.

Submission

First Nations and TPAs are required to promote their submission to “**Active**” status by **August 30, 2019**.

It is required that a hard or scanned copy of the following sections of the **Recipient Active Version** of the 2018-19 Financial Statements submissions be submitted.

Child Care (F1819FIS):

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

Child and Family Programs (P1819FIS):

- Signed Certificate;
- Signed Journey Together – Expenditures; and,
- Signed Journey Together – Entitlement

As referenced in the *2018-19 Ontario Child Care and Child and Family Program Business Practice, Service and Funding Guideline*, you are required to submit the following documents with your submission, regardless of allocation amount:

- **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 TPAs 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 Program 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 **August 30, 2019**.

As referenced in the *2018-19 Ontario Child Care and Child and Family Program Business Practice, Service and Funding Guideline*, you are required to submit the following documents with your submission, regardless of allocation amount:

- **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.

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 Program 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 IN RECEIPT OF CHILD AND FAMILY PROGRAMS FUNDING ONLY

First Nations receiving only Child and Family Program funding from the ministry are required to submit the completed and signed Attestation form by **August 30, 2019**. You will be e-mailed directly, a pre-loaded Attestation form with your First Nation data.

Submission

As per the *2018-19 Ontario Child Care and Child and Family Program Business Practice, Service and Funding Guideline*, 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;
- **Schedule of Child and Family Programs Revenues and Expenses** – As 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 and Data Analysis Branch
11th Floor, 315 Front Street West
Toronto, Ontario
M7A 0B8

POLICY FOR LATE FILING

In the event that the Financial Statements submission is not received by the ministry within 30 days after the August 30, 2019 due date, cash flow may be withheld from the First Nation or TPA's regular cash flow as per the late filing policy outlined in Schedule F of your Child Care 2018-19 Service Agreement and outlined in the *2018-19 Ontario Child Care and Child and Family Program Business Practice, Service and Funding Guideline*. 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

Becky Doyle
Director, Financial Accountability and Data Analysis Branch
Ministry of Education

Enclosures:

- Instructions on Completing 2018-19 Financial Statements Submission in EFIS 2.0 (First Nations - Child Care)
- Instructions on Completing the 2018-19 Financial Statements in EFIS 2.0 (Child and Family Programs)
- Checklist – 2018-19 First Nation Financial Statements Submission
- Example A – Review Engagement Report (RER)
- Example B – Post Audit Management Letter

cc:

- Jill Dubrick, Director, Early Years and Child Care Programs and Service Integration Branch
- Cheryl Chung, A/Manager, Financial Accountability and Data Analysis Branch
- Katie Williams, Manager, Early Years and Child Care Programs and Service Integration Branch
- Early Years Advisors, Early Years and Child Care Programs and Service Integration Branch
- Financial Analysts, Financial Accountability and Data Analysis Branch