

**Ministry of Education**  
Financial Accountability & Data  
Analysis Branch

315 Front St. West  
11<sup>th</sup> Floor  
Toronto, ON M7A 0B8

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

315, rue Front Ouest  
11<sup>e</sup> étage  
Toronto, ON M7A 0B8

**2019: EYCC07**

**MEMORANDUM TO:** District School Boards - Directors of Education

**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 Financial Statements– Regional French Language Network**

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Please find attached information on completing your 2018-19 Financial Statements submission. The deadline for completing your Financial Statements submission is **August 30, 2019**.

Included in this memorandum is information on:

- Accessing and submitting the Financial Statements forms
- Materials to forward to the Ministry
- Policy for Late Filing

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

The purpose of the Financial Statements submission is to identify the expenditures of your A525 – Early Child Development Planning for the period ended March 31, 2019 and to reconcile these expenditures to your funding allocation.

Transfer Payment Agencies (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 **August 30, 2019**. 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 (2018)*:

- **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 (Early Child Development Planning) 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.

TPAs are required to submit documentation to the Ministry of Education by email to [childcarefunding@ontario.ca](mailto:childcarefunding@ontario.ca).

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  
11th Floor, 315 Front Street West  
Toronto, Ontario  
M7A 0B8

**Policy for Late Filing**

In the event that the Financial Statements are not received by the Ministry within 30 days following the August 30, 2019 deadline, funding may be withheld from the TPA’s regular cash flow in accordance with the Policy for Late Filing as outlined in your 2018-19 service agreement. Upon submission of the Financial Statements, the Ministry will revert back to the normal monthly payment process and will include the withheld amount in the next monthly payment.

The Ministry would like to highlight the importance of all TPAs submitting their Financial Statements by the **August 30, 2019** 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:*

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

cc:

- Jill Dubrick, Director, Early Years & Child Care Programs and Service Integration Branch
- Katie Williams, 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