

Ministry of Education

315 Front Street West
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Ministère de l'Éducation

315, rue Front ouest
Toronto ON M7A 0B8

2021 : EYCC01

MEMORANDUM TO: Chief Administrative Officers, CMSMs and DSSABs
Directors and/or General Managers, CMSMs and DSSABs

FROM: Didem Proulx
Assistant Deputy Minister
Capital and Business Support Division

Phil Graham
Assistant Deputy Minister
Early Years and Child Care Division

DATE: March 25, 2021

SUBJECT: **Second Community-Based Early Years and Child Care Capital Program (CBCP) Spending Deadline Extension**

Following up to Memorandum 2020: EYCC5, dated October 1, 2020, we are writing to inform you that the CBCP spending and audit deadlines have been extended.

CBCP Spending and Audit Timelines

Due to the exceptional circumstances surrounding COVID-19, Consolidated Municipal Service Managers (CMSMs) and District Social Services Administration Boards (DSSABs) have been granted a second extension to spend their CBCP project allocations. The new deadline to spend CBCP funding is **September 30, 2021**. The deadline to submit CBCP specified audit procedures reports has also been extended to **March 31, 2022**. The amended CBCP specified audit procedures report template is attached.

All CBCP specified audit procedures reports and the CBCP Specified Audit Procedures Report Attestation Form are to be sent to the Ministry of Education's e-mail address at EYCU@ontario.ca.

Note that affected CMSMs and DSSABs will receive an amended 2018 Child Care and EarlyON Transfer Payment Agreement (TPA) to adjust for the new CBCP spending and audit deadline extensions, where applicable.

Any CBCP funding not spent on the prescribed capital expenditures as per the TPA, or any CBCP funding unspent by the spending deadline, will be recovered by the Ministry of Education.

Recovery will occur upon the findings of the specified audit procedures report(s) conducted by the external auditor. Records should be kept for seven years. The ministry reserves the right to audit in the future, if necessary.

CBCP Project Status Update Report-Back

As part of the CBCP spending deadline extension, a CBCP project status update report-back is required to determine the amount of total CBCP funding spent as of March 31, 2021; the date all CBCP funds were or are expected to be spent for each CBCP project; and the CBCP project completion date (the date by which construction was or is expected to be substantially complete).

This template will be emailed to those CMSMs and DSSABs with CBCP projects. Please complete, print and sign this form (send two copies, and Excel and scanned with signatures), and submit it to the Ministry of Education's e-mail address at EYCU@ontario.ca no later than **April 28, 2021**. All CMSMs and DSSABs should complete this CBCP project status update report-back, even if all CBCP funds have been spent by the previous CBCP spending deadline of March 31, 2021.

CBEP Spending and Audit Timelines

Note that the Community-Based EarlyON Child and Family Centre Capital Program (CBEP) spending deadline, as well as the date of the CBEP specified audit procedures reports findings, remains as **March 31, 2020** (unless ministry-approved CBEP spending deadline extension was granted, in which case the deadline is August 7, 2020).

Eligible CBEP expenditures must have been incurred between March 4, 2019 (date of the issuance of 2019 Memorandum 2019: EYCC1) and March 31, 2020 (or August 7, 2020 for those granted a CBEP spending deadline extension). The CBEP specified audit procedures reports deadline will remain as **August 31, 2021**.

All CBEP specified audit procedures reports are to be sent to the Ministry of Education's e-mail address at EYCU@ontario.ca.

Any CBEP funding not spent on the prescribed capital expenditures as per the TPA, or any CBEP funding unspent by the spending deadline, will be recovered by the Ministry of Education. Recovery will occur upon the findings of the specified audit procedures report(s) conducted by the external auditor. Records should be kept for seven years. The ministry reserves the right to audit in the future, if necessary.

Ministry Contact

If you have any questions or require additional information regarding the CBCP and/or CBEP specified audit procedures reports or spending deadline extensions, please contact Jeff O'Grady, Manager, Capital Policy Branch, at 416-918-1879 or at Jeff.OGrady@ontario.ca.

Thank you for your attention to this matter. We look forward to our ongoing collaboration.

Original signed by:

Didem Proulx
Assistant Deputy Minister
Capital and Business Support Division

Original signed by:

Phil Graham
Assistant Deputy Minister
Early Years and Child Care Division

Attachments: Accountants' Report with Respect to Funding and Expenditures Under the CBCP as at September 30, 2021 (template)

Copy: Jeff O'Grady, Manager, Early Years Capital Unit, Capital Policy Branch, Capital and Business Support Division, Ministry of Education
Early Years Advisors, Early Years and Child Care Programs and Service Integration Branch, Early Years and Child Care Division, Ministry of Education
Ontario Municipal Social Services Association
Association of Municipalities of Ontario