



Chartered  
Professional  
Accountants

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## INDEPENDENT AUDITOR'S REPORT

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### Opinion

We have audited the accompanying schedules (ARRFin1, ARRFin2, ARRFin3) and the Proxy Pay Equity Reconciliation Report (excluding Statistics and FTE's) (the "Schedules") of Woolwich Community Health Centre of the Annual Reconciliation Report for the year ended March 31, 2019. The Schedules have been prepared by management based on the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ministry of Health and Long-Term Care.

In our opinion, the accompanying Schedules for the year ended March 31, 2019 are prepared in all material respects, in accordance with the basis of accounting described in the provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ministry of Health and Long-Term Care.

### Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are independent of the Woolwich Community Health Centre in accordance with the ethical requirements that are relevant to our audit of the Schedules in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to the Note to the Schedules which describes the basis of accounting. The Schedules are prepared to assist Woolwich Community Health Centre to meet the requirements of the Ministry of Health and Long-Term Care. As a result, the Schedules may not be suitable for another purpose. Our report is intended solely for the use of Woolwich Community Health Centre and the Ministry of Health and Long-Term Care and should not be used by parties other than Woolwich Community Health Centre or the Ministry of Health and Long-Term Care.

### Responsibilities of Management and Those Charged with Governance for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with the provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ministry of Health and Long-Term Care and for such internal control as management determines is necessary to enable the preparation of the Schedules that are free from material misstatement, whether due to fraud or error.

In preparing the Schedules, management is responsible for assessing Woolwich Community Health Centre's ability to continue as a going concern, disclosing, as applicable, matters related to a going concern and using the going concern basis of accounting unless management either intends to liquidate Woolwich Community Health Centre or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Woolwich Community Health Centre's financial reporting process.

### **Auditor's Responsibilities for the Schedules**

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Schedules.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Schedules whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Woolwich Community Health Centre's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Guelph, Ontario  
June 26, 2019

Chartered Professional Accountants  
Licensed Public Accountants

**WOOLWICH COMMUNITY HEALTH CENTRE**  
**NOTES TO THE ANNUAL RECONCILIATION REPORT**  
**FOR THE YEAR ENDED MARCH 31, 2019**

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**1. NOTE TO SCHEDULES**

These schedules have been prepared in accordance with the financial reporting provisions contained in the following currently referred to as the "Guidelines":

- (a) The Community Financial Policy (2016) Current Agreement between Woolwich Community Health Centre and the Province as represented by the Minister of Health and Long-Term Care
- (b) Chapters 3 and 4 of the Ontario Healthcare Reporting standards.

The schedules were prepared to assist Woolwich Community Health Centre to meet with the reporting requirements of the Ministry of Health and Long-Term Care and the Local Health Integration Network. The schedules are intended solely for the use of Woolwich Community Health Centre and the Ministry of Health and Long-Term Care and the Local Health Integration Network. Accordingly, readers are cautioned that the schedules may not be suitable for another purpose.

The most significant guidelines and policy sources are:

- (a) Refer to chapters 3 and 4 of the Ontario Healthcare Reporting Standards (OHRS) when auditing Table G, Fund type 1 and Fund type 3 only.
- (b) Refer to Community Financial Policy (2016).
- (c) Additional funding reference, the funding approval letters may provide details and specifications or restrictions on specific funding arrangements.

## IDENTIFICATION

IFIS / Recipient #	81012
SRI Organization Code	8029
Report Name	2018-19 Account Reconciliation Report
LHIN Name	Waterloo Wellington
Service Provider Name	Woolwich Community Health Centre
Service Provider Legal Name	Woolwich Community Health Centre

### Service Provider Address

Address 1	10 Parkside Drive, P.O Box 370
Address 2	0
City	St. Jacobs
Postal Code	N0B 2N0

HSP Contact Name	Rosslyn Bentley
HSP Contact Position	Executive Director
HSP Contact Phone Number	519-664-3794 ext 225
HSP Contact E-mail Address	rbentley@wchc.on.ca



# TOTAL AGENCY

Form ARRfin 1- Total LHIN & Ministry Managed- Financial  
Woolwich Community Health Centre

		TOTAL HSP
<b>TABLE G: Total Agency Reporting</b>		
<b>Summary by Fund Type (Total Agency Financials)</b>		
Total Revenue Fund Type 1	115	-
Total Expenses Fund Type 1	116	-
Net Surplus/Deficit Fund Type 1 (Hospital)	117	-
Total Revenue Fund Type 2 (Above)	118	5,100,395
Total Expenses Fund Type 2 (Above)	119	5,067,884
Net Surplus/Deficit Fund Type 2 (Community Programs)	120	32,511
Total Revenue Fund Type 3	121	2,751,099
Total Expenses Fund Type 3	122	2,354,306
Net Surplus/Deficit Fund Type 3 (Other)	123	396,793
Total Revenue for the Provider	124	7,851,494
Total Expenses for the Provider	125	7,422,190
Net Surplus/Deficit	126	429,304

Table B		LHIN - CHC		LHIN - CHC		LHIN - CHC	
		2018-19 Final	Comments (Max 255 Characters)	2018-19 Final	Comments (Max 255 Characters)	2018-19 Final	Comments (Max 255 Characters)
Funding Initiative		CHC		Physician Fund		Uninsured Fund	
LHIN Cash Flow:							
	1						
Funding - Local Health Integrated Networks		3,664,706		1,406,204		2,000	
Funding - Provincial MOHLTC (Allocation)	2	-		-		-	
Funding - LHINs One Time	3	-		-		-	
Funding - MOHLTC One Time	4	-		-		-	
Sessional fee funding - LHIN	5	-		-		-	
Sessional fee funding - MOHLTC	6	-		-		-	
Total LHIN/MOHLTC funding as per cash flow	7	3,664,706		1,406,204		2,000	
Service Recipient Revenue	8	-		-		-	
Recoveries from External/Internal Sources	9	26,116		14,072		1,774	
Donations	10	-		-		-	
Other Funding Sources and Other Revenue	11	-		-		-	
Other revenue adjustments (detailed comments required)	12	-		-		-	
Total revenue adjustments	13	26,116		14,072		1,774	
Total FUND TYPE 2 funding for settlement purposes	14	3,690,822		1,420,276		3,774	
Deferred LHIN/MMP funding used to purchase capitalized items in the current year (Enter as Negative Amount)	15	-		-		-	
Amortization of donation revenue and LHIN funding in the current fiscal year	16	65,623		-		-	
Other Adjustments including LHIN/MOHLTC recovery (detailed comments required)	18	-		-		-	
Total Revenue FUND TYPE 2	19	3,676,345		1,420,276		3,774	
EXPENSES- Fund Type 2							
Compensation							
Salaries and Wages (Worked + Benefit + Purchased)	20	1,689,376		1,147,756		-	
Benefit Contributions	21	507,748		193,086		-	
Employee Future Benefit Compensation	22	-		-		-	
Nurse Practitioner Remuneration	23	671,849		-		-	
Medical Staff Remuneration	24	-		79,435		-	
Sessional Fees	25	-		-		-	
Service Costs							
Med/Surgical Supplies and Drugs	26	69,868		-		-	
Supplies and Sundry Expenses (excl. Med/Surg Supplies & Drugs)	27	310,297		-		3,774	diagnostics and specialist consult
Community One Time Expense	28	-		-		-	
Equipment Expenses	29	15,716		-		-	
Amortization on Major Equip and Software License and Fees	30	85,523		-		-	
Contracted Out Expense	31	127,010		-		-	
Buildings and Grounds Expenses	32	266,446		-		-	
Building Amortization	33	-		-		-	
TOTAL EXPENSES Fund Type 2	34	3,843,833		1,420,276		3,774	
Depreciation/Amortization of Capital Assets for the Program and Admin & Support	35	85,523		-		-	
Total Capitalized Purchases and Services in current year	36	32,512		-		-	
(CHC & Home Care purposes only) Inadmissible salary expenses	37	-		-		-	
(CHC & Home Care purposes only) Less: Other adjustments	38	-		-		-	
Total Expenses for Settlement Purposes	39	3,690,822		1,420,276		3,774	
Less sessional fee expenses (Enter as Negative Amount)	40	-		-		-	
Less one time expenses as per listing below (negative sum of line 63 & 75)	42	-		-		-	
Total operating expenses for settlement purposes	43	3,690,822		1,420,276		3,774	
Operating Recovery	44	-		-		-	
Sessional Fee Recovery	45	-		-		-	
One Time Recovery	46	-		-		-	
Total Settlement Recovery	47	-		-		-	
TABLE C: One-Time Expenses							
Capitalized purchases from One Time funding							
Section C-1							
	48	-		-		-	
	49	-		-		-	
	50	-		-		-	
	51	-		-		-	
	52	-		-		-	
	53	-		-		-	
	54	-		-		-	
	55	-		-		-	
	56	-		-		-	
	57	-		-		-	
	58	-		-		-	
	59	-		-		-	
	60	-		-		-	
	61	-		-		-	
	62	-		-		-	
Total One-time capitalized purchases from One-time funding	63	-		-		-	
Operating expenses from One Time Funding							
Section C-2							
	64	-		-		-	
	65	-		-		-	
	66	-		-		-	
	67	-		-		-	
	68	-		-		-	
	69	-		-		-	
	70	-		-		-	
	71	-		-		-	
	72	-		-		-	
	73	-		-		-	
	74	-		-		-	
	75	-		-		-	
	76	-		-		-	
	77	-		-		-	
	78	-		-		-	
Total One-time operating expenses from One-time funding	79	-		-		-	
TABLE D: Operating Expenses							
Capitalized expenses Sourced from							
Operating Funding (Section D-1)							
(All capitalized items regardless of amount)							

Form ARRFin2 - LHIN Managed Programs  
Woolwich Community Health Centre

		LHIN - CHC		LHIN - CHC		LHIN - CHC	
	80	10,295	Microsoft exchange server software	-	-	-	-
	81	11,167	Barracuda Cloud Base Solution	-	-	-	-
	82	5,308	27 monitors	-	-	-	-
	83	5,742	3 tablets for Virtual Care Platform	-	-	-	-
	84	-		-	-	-	-
	85	-		-	-	-	-
	86	-		-	-	-	-
	87	-		-	-	-	-
	88	-		-	-	-	-
	89	-		-	-	-	-
	90	-		-	-	-	-
	91	-		-	-	-	-
	92	-		-	-	-	-
	93	-		-	-	-	-
	94	-		-	-	-	-
Total Capitalized expenses from Operating Funding		32,612		-	-	-	-
Non-capitalized one-time expenses > \$5,000 Sourced from Operating Funding (Section D-2)							
	95	-		-	-	-	-
	97	-		-	-	-	-
	98	-		-	-	-	-
	99	-		-	-	-	-
	100	-		-	-	-	-
	101	-		-	-	-	-
	102	-		-	-	-	-
	103	-		-	-	-	-
	104	-		-	-	-	-
	105	-		-	-	-	-
	106	-		-	-	-	-
	107	-		-	-	-	-
	108	-		-	-	-	-
	109	-		-	-	-	-
	110	-		-	-	-	-
Total Non-Capitalized One-time expenses >\$5,000 from Operating Funding		-		-	-	-	-
Total One Time Expenses		32,612		-	-	-	-
<b>TABLE F: Sessional Fees Summary</b>							
(Enter the # of Sessions Delivered)							
# of Sessions Delivered (From Sessional Fees)		113	0	0	0	0	0
Calculated Cost Per Session		114	0.00	0.00	0.00	0.00	0.00

# PROXY PAY EQUITY ANNUAL REPORT

*This form is to be completed by transfer payment organizations who receive proxy pay equity funding from the Ministry of Health and Long-Term Care, pursuant to the April 23, 2003 Memorandum of Settlement. It must be completed on an annual basis until an organization no longer has a pay equity obligation.*

## SECTION 1: BASIC PROGRAM INFORMATION

Name of Agency: **Woolwich Community Health Centre**

Vendor #: Reporting Period: from to

Contact Person: \_\_\_\_\_ Phone: \_\_\_\_\_

## SECTION 2: EXPENDITURE REPORT

### Sources of Proxy Pay Equity Funds

Ministry of Health and Long-Term Care	\$	A
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Other (Specify) \_\_\_\_\_

TOTAL	0.00
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### Expenditures

Actual Proxy Pay Equity Expenses		B
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Surplus(Deficit)	0.00	A-B
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### Current Outstanding Liabilities

Category	2019	2020	2021
Total Number of Individuals Receiving Proxy Pay Equity	1	1	1

### SECTION 3: CERTIFICATION

I, \_\_\_\_\_ hereby certify that to the best of my knowledge the financial data is correct and it is reflected in the year-end settlement.

(Signature of Health Service Provider Authority)

Title: \_\_\_\_\_



## Certification by Provider Fiscal 2018-19

Having the authority to bind the Health Service Provider, we certify that the information provided in ARRFIn1, ARRFIn2 and ARRFIn3 are complete and accurate

Woolwich Community Health Centre	
<u>Gregory Smith</u> Name of Signing Officer/	<u>June 27/2019</u> Date
<u>Gregory Smith</u> Signing Officer***	
<u>Chair, Board of Directors WCHC</u> Title	
<u>Sue Wideman</u> Name of Signing Officer	<u>June 28, 2019.</u> Date
<u>Sue Wideman</u> Signing Officer***	
<u>Secretary, Board of Directors.</u> Title	

\*\*\*I have the authority to bind the Health Service Provider

