

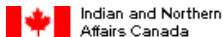


NATIONAL TEMPLATE FNRG 2006-2007

TAB I – OTHER GOVERNMENT DEPARTMENT PROGRAM REPORTING

Policing (Public Safety and Emergency Preparedness Canada (Solicitor General Canada))	2
Health Services Reporting and Auditing Guidelines (Health Canada).....	3

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Affaires indiennes
et du Nord Canada

Canada

POLICING funded by the Public Safety and Emergency Preparedness Canada (Solicitor General Canada) through the funding arrangements of Indian and Northern Affairs Canada, such as:

**Fixed Volume Financial Transfer Agreement (FTA) /
Canada/First Nations National Funding Agreement (CFNFA) /
DIAND/First Nations National Funding Agreement (DFNFA)**

First Nations that have agreements with the Public Safety and Emergency Preparedness Canada (Solicitor General Canada) to provide policing services on reserves, either under tripartite policing agreements, or Band Constables funding agreements, are responsible for ensuring that constables have appropriate provincial authority or certification from the RCMP. As well, they must report on the receipt and use of the funds.

For Tripartite Policing Agreements (TPMS RR CODE: 0141)

- ▶ identify the policing agreement by listing the Parties to the agreement and the term/duration of the agreement; and
- ▶ report on all the reporting requirements stipulated in each specific tripartite agreement (the requirements are not repeated here).

For Band Constable Funding Agreements

- ▶ provide the name of all Band Constables employed for any length of time during the last fiscal year, including the date that employment started and the date employment was terminated (if terminated);
- ▶ indicate for each Band Constable if they have a provincial appointment as a special constable pursuant to the appropriate provincial authority (specify which authority) or has received and maintained certification from the RCMP;
 - ◊ indicate for each Band Constable that does not have a provincial appointment as a special constable or a certification from the RCMP, the problem(s) encountered and any corrective action being taken;
- ▶ indicate for each Band Constable the details of training received including the courses attended, the date of courses and the location where training was provided, the name of the training supplier/organization, and an indication of whether or not the training course was successfully completed; and
- ▶ provide financial statement showing the receipt of the funds (revenues) and the use of the funds (expenditures); these funds were provided for use solely towards the costs of the Band Constable Program.

The Public Safety and Emergency Preparedness Canada (Solicitor General Canada) may also require other information. For more details on reporting requirements and deadlines, contact your INAC regional office (See Tab A).

DCI 460747 (2006-2007)



AUDITING AND REPORTING REQUIREMENTS FOR HEALTH SERVICES TRANSFER AGREEMENTS

Original: June 2000
Revised: February 2004

Health Canada / First Nations and Inuit Health Branch/
Business Planning and Management Directorate /
Health Funding Arrangements

AUDITING AND REPORTING REQUIREMENTS FOR HEALTH SERVICES TRANSFER AGREEMENTS

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Auditing and Reporting Requirements for Health Services Transfer Agreements

1 INTRODUCTION

Under a health funding arrangement, the accountability relationship between the First Nation/Inuit health authority and the Minister of Health, reflect an approach based on the community having greater program and financial flexibility within a framework requiring more visibility and accountability to community members, and to Parliament. In its accountability to Parliament, the federal government reports on activities that it has funded in every Department and on the results achieved. Similarly, in its accountability to community members, a First Nation's council or health authority is to report on how and where funds have been spent and what community members are getting in return.

2 PURPOSE

The purpose of these requirements is to describe Health Canada's auditing and reporting requirements with respect to Health Services Transfer Agreements.

3 DEFINITIONS

In the context of these requirements, relevant terms are defined as follows:

"Audit" means an audit conducted by an independent accredited auditor, with an opinion expressed on:

- fairness of the financial statements;
- adequacy of financial controls in place; and
- compliance with the financial terms and conditions of the agreement with respect to the reporting requirements of First Nations and Inuit Health Branch (FNIHB).

"Recipient" means an organization that has entered into a Health Services Agreement (including: an Indian Band, a

district or Tribal Council, an Indian or Inuit health board, an Indian or Inuit organization, or a corporation).

"Financial Statements" means statements which are prepared to provide their users with reliable information concerning the financial affairs of an organization. In the case of First Nations, users of the statements can be banks, the federal government, other funding agencies and First Nations members. "Financial statements should demonstrate the accountability of a First Nation for the financial affairs and resources entrusted to it". (Source: A First Nation Guide to Generally Accepted Accounting Principles prepared by CGA-AFN Working Group).

"Fiscal Year (FY)" means the Recipient's fiscal year for the purpose of conducting an independent audit.

"Minister" means the Federal Minister of Health.

"Moveable Assets Reserve (MAR)" means a one-time lump sum representing the accumulated depreciation of all moveable assets and an amount representing the annual depreciation of all moveable assets listed in the initial inventory included in the health transfer arrangement.

"Region" means the office of the Regional Director, FNIHB, Health Canada.

4 REPORTING REQUIREMENTS

The following documents will be provided by the Recipient to meet accountability requirements for both the community members and Health

 Auditing and Reporting Requirements for Health Services Transfer Agreements

Canada:

- Audited Financial Report
- Annual Report to Community Members
- Annual Report to the Minister
- Reports on Mandatory Programs
- Evaluation Report

4.1 Annual Audited Financial Report

Funds received from Health Canada must be audited by an independent accredited auditor. A financial audit of the health programs and services reports on the adequacy of financial controls and certifies that generally accepted accounting principles have been followed, and that the financial "Terms and Conditions" of the Agreement have been met. See Attachment 6.

The financial audit includes at a minimum:

- the auditor's opinion on the fairness of the Recipient's financial statements;
- balance sheet;
- a statement of Moveable Assets Reserve (MAR);
- combined statement of revenue, expenditures and accumulated surplus;
- *schedule of expenditure by program;
- cash flow statement;
- Notes to Financial Statements
- other schedules as required.

***Note: This schedule provides disclosure and visibility in the Recipient's audit report as to funds expended on health programs and services. Health Canada requests that the financial statement be broken down by program and First Nations should ask their auditor to do so. If their accounting system does not allow them to do it at this point, their accountant should be able to**

advise them how to modify their system in order to be able to produce a financial breakdown by program as required.

4.1.1 Transfer/Targeted Contribution Agreements

Where Transfer programs are consolidated with targeted programs within an agreement referred to as a Transfer/Targeted Agreement, the entire agreement must be audited.

4.1.2 Consolidated Audit Report

A consolidated report is an audit of the entire First Nation's operations including funding from all sources (i.e., federal, provincial, municipal, etc.). In these cases, sufficient details may not be available in the report to provide adequate disclosure or visibility on the financial situation of Health Canada programs. Therefore the auditor must provide supplementary information as part of the audit report:

- a schedule of expenditure by program, and,
- a statement of Moveable Assets Reserve (MAR)

to satisfy Health Canada's audit requirements.

4.2 Annual Report to Community Members

Under a Health Services Transfer Agreement, the Chief and Council, or their designated representatives are accountable to their members for delivering the health programs and services, and for the use of the resources transferred to them in accordance with the health priorities and objectives in the Community Health Plan (CHP).

To satisfy the reporting requirements to community members, the Chief and Council will produce and make available to all members, an Annual Report. This Annual Report, which will be based on the goals and objectives of the Community Health Plan, will summarize program and financial information, provide data

Auditing and Reporting Requirements for Health Services Transfer Agreements

on services, operations and results, as well as challenges and changes in members' health status. It will also explain any deviations from the Community Health Plan and include a copy of the Annual Audit report.

The Annual Report shall be made available to community members within one hundred and twenty (120) days following the end of the fiscal year. The Annual Report is usually prepared in time for the Recipient's Annual General Meeting (AGM).

4.3 Annual Report to the Minister

The Recipient shall, on an annual basis, and within one hundred and twenty (120) days of the end of each fiscal year, provide the Minister with the following:

- an audited financial report by an independent accredited auditor;
- a summary report on the provision of mandatory programs, according to the requirements of the Transfer Agreement; and
- a copy of the Annual Report to the community members.

4.4 Reports on Mandatory Programs

The Recipient will prepare reports on the provision of the following mandatory programs, if they are applicable, and included as part of the Health Services Transfer Agreement:

- Communicable Disease Control (immunization reports and communicable disease reports);
- Environmental Health (if applicable); and,
- Treatment Services (if applicable)

"Mandatory Programs and their Reporting Requirements" (Attachment 3) describes the type of information, and the method and frequency of reporting required on all mandatory

programs included in the Health Services Transfer Agreement. A copy of these Mandatory Reports are to be provided to the appropriate regional office and to provincial and/or federal authorities as required.

4.5 Evaluation Report

The evaluation report is designed to assess the effectiveness of the Health Transfer initiative, the effectiveness of community health programs and services, and to assist in determining any changes in the health status of community members. It provides valuable information to for the Recipient for planning new programs or modifying existing programs. This information includes any changes in the health status of the members of the community.

The Health Services Transfer Agreement requires that the Recipient complete an evaluation of its health programs and services for every five-year period of the Transfer initiative. The evaluation is conducted during the fourth year of the Transfer period. It is expected the report be submitted to FNIHB at least six months prior to the expiry date of the Transfer Agreement. To assist the Recipient in the completion of the evaluation, resources are provided to complete and submit an evaluation plan to FNIHB during the first year of the Transfer Agreement. The evaluation plan outlines a proposed strategy for conducting the evaluation, including a time frame. For more information on evaluation, see Handbook 2 and [A Guide for First Nations on Evaluating Health Programs](#), available from FNIHB.

The CHP must be updated regularly to reflect changes made to program priorities and objectives. The evaluation must be based on the current CHP.

Auditing and Reporting Requirements for Health Services Transfer Agreements

4.5.1 Summary of Reporting Requirements

Refer to Attachment 4 for a description of all reporting requirements.

5 AUDITING REQUIREMENTS

5.1 The Auditor's Contract

The Recipient will engage an individual or a firm for auditing services. The terms of the engagement will include:

- the purpose and nature of the audit;
- the limitation of the audit
- the scope of the audit, including specifics to be addressed and reports to be produced; and
- the conditions for additional audit or financial services to be provided.

Note: A copy of these Auditing and Reporting Requirements will be provided to the auditor to explain the auditing and reporting requirements of FNIHB.

5.2 Qualifications of the Auditor

The Recipient's auditor must be:

- independent and must not be an employee of the Recipient; and
- qualified and recognized by a member of an accounting body in the appropriate province or territory.

5.3 Auditor's Responsibilities

The Auditor will be responsible for:

- conducting the audit and prepare a report in accordance with generally accepted auditing standards of the Canadian Institute of Chartered Accountants (CICA) Handbook;
- providing an opinion (Attachment 6-2) on the Recipient's compliance with the financial

"Terms and Conditions" of the Agreement and to certify based on attest audits that:

- financial records and reports required under the Health Services Transfer Agreement were completed and were accurate;
- all resources expended were used in accordance with the terms and conditions of the agreement;
- the MAR has been used only for the purpose stated in the Agreement;

5.4 Recipient Responsibilities

The Recipient will be responsible for:

- accurately recording program information and financial transactions and preparing all reports and statements described above, in accordance with these requirements and the agreement;
- making program, financial and administrative records and reports available to the Auditor and providing assistance to the Auditor, as necessary;
- avoiding duplication of effort and resources, by coordinating and planning this audit with all other audits being conducted for other federal departments;
- forwarding a copy of the audit report to the regional office of FNIHB within one hundred and twenty (120) days following the end of the fiscal year; and
- making available to community members the financial audit report, and the Annual Report to community members.

5.5 Health Canada's Responsibilities

The FNIHB regional office is responsible for answering any questions concerning these requirements, and ensuring that the auditing

Auditing and Reporting Requirements for Health Services Transfer Agreements

requirements are well understood by Recipients and their auditors. Once an audit report is received, the region is responsible for:

- reviewing it, and ensuring that proper follow-up action is taken with respect to the opinion and observations expressed by the auditor;
- acknowledging the receipt of the audit report within 30 days of its receipt;
- communicating with the Recipient concerning the auditor's opinions and observations by providing feedback to the Recipient within 120 days of its receipt;
- developing a plan for corrective action with the Recipient, if required, and;
- monitoring on a regular basis, and through subsequent audits, determining if corrective action has been taken by the Recipient

5.6 Audit Default

In cases where the Recipient defaults in its obligation to provide the Minister with an audit report, the Minister may:

- require that an independent auditor, recognized in the province in which the Agreement was executed, be appointed immediately by the Recipient, at the Recipient's cost, and that the audited financial statements be delivered within a reasonable time as the Minister may determine; or
- appoint an independent auditor recognized in the province in which the Agreement was executed and in which case:
 - the Recipient will provide the auditor, appointed by the Minister, with full access to its financial records and provide such other information as the auditor may require to perform the audit; and

- the Recipient will reimburse the Minister for all costs incurred in having the audit conducted.

5.7 Audit Requirements Specific to FNIHB

5.7.1 Schedule of Expenditure by Program (Attachment 6-6)

This schedule will show that the health program expenditures for the fiscal year consistent with the program/services outlined in the Recipient's Community Health Plan. As such, for information purposes only, Attachment 2 lists the Programs/Services.

The last section of the "Schedule of Expenditures" is a disclosure, for the same fiscal period, of the funds received from other organizations and governments for health purposes.

As a second option, Recipients may choose to use an alternative reporting format, see Attachment 6-5A. This alternative way of reporting the expenditures not only breaks down the expenses by program, but also combines the statement of revenue and accumulated surpluses, as well as a disclosure, of the funds received from other organizations and governments for health purposes.

5.7.2 Statement of Moveable Assets Reserve (MAR) (Attachment 1)

This statement describes the financial transactions which have affected the Moveable Assets Reserve (MAR) for the period audited. The following details are to be shown in the statement:

- opening balance in the Reserve;
- annual amount included in the Transfer Agreement for the Moveable Assets Reserve;

Auditing and Reporting Requirements for Health Services Transfer Agreements

- interest or other revenues generated from the Reserve;
- expenditures for new acquisitions and replacement of moveable assets during the year;
- closing balance in the Reserve.

Note: Resources for the replacement of moveable assets that have been transferred to a community, and which have the replacement value of \$1,000 or more, will be maintained and accounted for separately in Moveable Assets Reserve (MAR).

The MAR is used for the sole purpose of replacing the moveable assets over \$1,000, and the funds therein cannot be transferred to the operating base for the delivery of programs.

6 NON-FINANCIAL RESPONSIBILITIES

6.1 Recipient Responsibilities

- Update the Community Health Plan (CHP) on a regular basis to ensure that it reflects, at any point in time, existing program priorities and objectives of the community;
- ensure that the immunization reports have been sent to the Region;
- ensure that communicable diseases cases have been reported to provincial authorities and the regional office;
- secure the services of a Medical Health Officer (MHO) where these services are not provided by FNIHB (if applicable);
- verify that nurses are registered with their provincial nurses associations;
- verify that personnel providing Environmental Health Services are certified as Public Health Inspectors by the Board of Certification,

Canadian Institute of Public Health Inspectors.

6.2 Health Canada's Responsibilities

- Ensure that the Recipient has a Community Health Plan (CHP) which is updated on a regular basis to reflect changes to program priorities and objectives of the community
- where these services form part of the Transfer Agreement, ensure that the Recipient complies with the following requirements:
 - that the services of a Medical Health Officer (MHO) have been obtained where these services are not provided by FNIHB (if applicable);
 - that the nurses are properly registered with their provincial nurses associations;
 - that the Environmental Health Services are provided by qualified personnel.

7 OTHER ACCOUNTING INFORMATION

Inventory of Moveable Assets (Attachment 5)

This listing is a sample format of information for moveable assets and is to be maintained by the Recipient or First Nation organization as part of its accounting system. The format and the system used to maintain a moveable asset listing and to track the assets is at the discretion of the Recipient. A complete "Inventory", by facility, of all moveable assets initially transferred to the Recipient is normally attached to the Health Services Transfer Agreement. This listing shows the model, date of purchase, and the cost of each moveable asset and vehicle acquired during the last completed fiscal year.

Auditing and Reporting Requirements for Health Services Transfer Agreements

To be consistent with sound financial management practices, the "moveable assets inventory" should be kept current by the Recipient.

Information on the inventory will be used to determine the value of the MAR at the time of any expansion or reconstruction of the existing health facility. Unless there is a current listing of MAR, financial adjustments to MAR may not be considered.

The "Inventory of Moveable Assets" report will be made available by the Recipient to the Recipient's auditor, for audit purposes.

Note: The "Inventory of Moveable Assets" need not be sent as a separate report to the Regional Offices, First Nations and Inuit Health Branch, since the Recipient's auditor will be reviewing the inventory as part of his audit responsibilities and will be expressing an opinion on the Recipient's accounting practices for moveable assets.

ATTACHMENT 1- Statement of the Moveable Assets Reserve (MAR)

Statement of the Moveable Assets Reserve (MAR)

Recipient: _____

FISCAL YEAR: 1999 /200__

Balance at the beginning of Fiscal Year		\$ _____
	PLUS	
Amount provided in Agreement for MAR		\$ _____
	PLUS	
Revenues Generated		\$ _____
	MINUS	
Replacements during the Year		\$ _____
Balance at the end of the Fiscal Year		\$ _____

ATTACHMENT 2 - List of Transferrable FNIHB Programs/Services

NOTE: This Attachment is a sample list of the major programs/services funded in the Transfer Agreement. It is provided to assist the Recipient in choosing an activity reporting format to complete the "Report on Health Expenditures". The Recipient should group the programs and services in accordance with the priorities and resources identified in the approved Community Health Plan.

- Brighter Futures
- Building Healthy Communities - Mental Health Crisis Management
- Building Healthy Communities - Solvent Abuse Program
- Canada Prenatal Nutrition Program (excluding Development Funds)
- Community Health Promotion and Injury/Illness Prevention
- Community Health Primary Care
- Dental Therapy
- Environmental Health Program
- Health Careers (excluding bursaries and scholarships)
- Health Services
- National Native Alcohol and Drug Abuse Program
- FNIHB Hospital Services

**Note: This list is subject to change based on policy decisions

ATTACHMENT 3 - Mandatory Programs and Their Reporting Requirements**Mandatory Programs and Their Reporting Requirements**

NOTE: The mandatory program requirements listed may or may not be applicable depending on the programs transferred.

The community shall report to the Minister on the provision of mandatory programs, according to the following schedule:

PROGRAM	INFORMATION REQUIRED	METHOD/FREQUENCY OF REPORTING
Communicable Disease Control	Immunization Level (by age, sex, antigen) Report on Communicable disease as required by Provincial Regulation; including contact-tracing and follow-up	Annual according to the federal or provincial immunization schedule identified in the Community Health Plan Notification to Province and Department within 24 hours on diseases with epidemic potential Annual Summary
Environmental Health	Total number and percentage of facilities meeting Provincial/Federal and environmental standards; food services; water supply; sewage and garbage; pollution; and hazardous substances	Annual Summary Notification within 24 hours of environmental hazards or condition which may have any significant environmental impact; including steps taken to remedy the situation.
Treatment Services *	Total number of patients seen in diagnostic categories as specified in the Community Health Plan.	Annual Summary

* Include only if treatment services are part of the Transfer Agreement

ATTACHMENT 4 - Summary of Reporting Requirements**Summary of Reporting Requirements**

Report	Information Required	Method/Frequency of Reporting
Annual Report to Community Members	<ul style="list-style-type: none"> summary of programs and services data on services, operations and results challenges and changes in members health status explanations for deviations from the CHP audited financial report 	<ul style="list-style-type: none"> report from Health Authority available each year to the entire community and FNIHB within 120 days after the end of the Recipient's fiscal year (FY) copy as part of the Annual Report to the Minister
Reports on the Provision of Mandatory Programs	<ul style="list-style-type: none"> separate requirements for communicable disease control, environmental health and treatment services; details provided in CHP-3, Handbook 2. 	<ul style="list-style-type: none"> periodic reports to the provinces with copies to FNIHB as required by provincial and federal authorities for each mandatory program annual summary as part of the Annual Report to the Minister
Annual Audited Financial Report	<ul style="list-style-type: none"> auditor's opinion of Recipient's financial statements compliance with financial terms and conditions of Agreement report on revenues and expenditures report on Moveable Assets Reserve (MAR) Notes to Financial Statements 	<ul style="list-style-type: none"> report to FNIHB Regional Office within 120 days after the end of the Recipient's fiscal year copy as part of the Annual Report to the Minister and of the Annual Report to community members.
Annual Report to the Minister	<ul style="list-style-type: none"> includes copy of Annual Report to community members, a summary of reports on mandatory programs, and a copy of the audit report 	<ul style="list-style-type: none"> annually to FNIHB within 120 days after the end of the Recipient's fiscal year
Evaluation Report	<ul style="list-style-type: none"> evaluation to be conducted in accordance with the Evaluation Plan during 4th year of transfer period to allow completion of report at least 6 months prior to renewal assessment of the effectiveness of the health transfer initiative assessment of the effectiveness of community health programs and services determination of any changes in health status of community members 	<ul style="list-style-type: none"> report to community members and FNIHB for every 5-year period of transfer.

ATTACHMENT 6 - Sample Audited Financial Report for Health Services Transfer

SAMPLE

ATTACHMENT 6-1 - Sample Audited Financial Report for Health Services Transfer

Contents of Audit Report

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SAMPLE

ATTACHMENT 6-2 - Auditor's Report

SAMPLE ONLY

**Dent and Associates
CHARTERED ACCOUNTANTS**

**Peter Dent, CA
Sue Black, CA**

**130 Cushion Street
Ottawa, Ontario K1A 0L3
Telephone: (613) 123-4567
Fax: (613)123-4568**

Auditor's Report

To the Board of the Sun First Nation

We have audited the balance sheet of Sun First Nation as at March 31, 2000, and the statements of moveable assets reserve, revenue, expenditure and accumulated surplus (deficit) and cash flows for the year then ended. These financial statements are the responsibility of the Sun First Nation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements presented fairly, in all material respects, the financial position of Sun First Nation as at March 31, 2000 and the results of its operations and its cash flows for the year then ended in accordance with generally accepted accounting principles.

We have also reviewed the financial Terms and Conditions of the Agreement between Health Canada and Sun First Nation and during the course of our audit did not encounter any instances where the financial terms and conditions were not met.

**Ottawa, Ontario
June 15, 2000**

Dent and Associates

Chartered Accountants

Auditing and Reporting Requirements for Health Services Transfer Agreements

ATTACHMENT 6-3 - Sample Balance Sheet

Sun First Nation
BALANCE SHEET
AS AT MARCH 31, 2000

ASSETS		
	2000	1999
CURRENT ASSETS		
Prepaid Expenses	\$ 10,500	\$ 9,800
Accounts receivable, Schedule 1	<u>\$ 389,500</u>	<u>\$ 385,700</u>
	<u>\$ 400,000</u>	<u>\$ 395,500</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable, Schedule 1	\$ 36,500	\$ 2,000
ACCUMULATED SURPLUS (DEFICIT)	276,000	\$ 320,000
MOVEABLE ASSETS RESERVE, Attachment 6-4	<u>\$ 87,500</u>	<u>\$ 73,500</u>
EQUITY AS AT MARCH 2000	<u>\$ 364,000</u>	<u>\$ 394,000</u>
	<u>\$ 400,000</u>	<u>\$ 395,500</u>

Approved By:

(Band Signing Authorities)

Auditing and Reporting Requirements for Health Services Transfer Agreements

ATTACHMENT 6-4 - Statement of Moveable Assets Reserve

Sun First Nation

STATEMENT OF MOVEABLE ASSETS RESERVE

FOR THE PERIOD ENDING MARCH 31, 2000

	2000	1999
BALANCE AT BEGINNING OF YEAR	\$ 73,500	\$ 50,500
AMOUNT PROVIDED IN AGREEMENT FOR MAR	<u>\$ 16,000</u>	<u>\$ 17,000</u>
	\$ 89,500	\$ 67,500
REVENUES GENERATED	\$3,000	
EXPENDITURES (ACQUISITIONS and REPLACEMENTS)	\$5,000	<u>\$ 6,000</u>
BALANCE AT END OF YEAR	<u>\$ 87,500</u>	<u>\$ 73,500</u>

SAMPLE

Auditing and Reporting Requirements for Health Services Transfer Agreements

ATTACHMENT 6-5 - Sample Combined Statement of Revenue, Expenditure and Accumulated Surplus/Deficit

Sun First Nation

COMBINED STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED SURPLUS/DEFICIT

FOR THE PERIOD ENDING MARCH 31, 2000

	2000	1999
REVENUE		
Health Services Transfer	\$ 875,500	\$ 834,500
Other	<u>\$ 10,500</u>	<u>\$ 5,500</u>
	<u>\$ 886,000</u>	<u>\$ 840,000</u>
EXPENDITURE, Attachment 6-6		
Administration	\$ 165,000	\$ 98,000
Health Authority Management	\$ 395,000	\$ 400,000
Health Centre Operation	52,000	\$ 61,000
Building Operation and Maintenance	135,000	\$ 140,000
Community Health Programs	\$ 113,000	\$ 110,000
Building Healthy Communities	\$ 45,000	\$ 47,000
Health Transfer Evaluation	<u>\$ 25,000</u>	—
	<u>\$ 930,000</u>	<u>\$ 856,000</u>
EXCESS REVENUE (EXPENDITURE)	(44,000)	(16,000)
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	<u>320,000</u>	<u>336,000</u>
ACCUMULATED SURPLUS AT END OF YEAR	<u>\$ 276,000</u>	<u>\$ 320,000</u>

Auditing and Reporting Requirements for Health Services Transfer Agreements

ATTACHMENT 6-6 - Sample Schedule of Expenditure

Sun First Nation			
Schedule of Expenses For the year ending March 31, 2000			
	2000		1999
	Budget	Actual	Actual
ADMINISTRATION			
Director's salary	\$36,000	\$ 35,000	\$ 33,000
Assistant director's salary	\$ 19,000	\$ 17,000	\$ 18,000
Financial clerk	\$ 23,000	\$ 22,000	
Secretary's salary	\$ 18,000	\$ 17,000	\$ 16,000
Employees' benefits	\$ 11,000	\$ 9,500	\$ 9,400
Staff bonuses	\$ 14,000		\$ 2,000
Travel	\$ 34,000	\$ 37,000	\$ 9,000
Office supplies	\$ 17,000	\$ 18,000	\$ 4,000
Insurance	\$ 3,000	\$ 4,000	\$ 2,500
Audit fees	\$ 6,000	\$ 5,375	\$ 4,000
Bank charges	\$ 100	\$ 125	\$ 100
Miscellaneous	<u>\$ 9,000</u>		
	<u>\$ 190,100</u>	<u>\$ 165,000</u>	<u>\$ 98,000</u>
HEALTH AUTHORITY MANAGEMENT			
Moon Tribal Council	\$ 415,000	\$ 380,000	\$ 385,000
Earth Tribal Council	<u>\$ 5,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
	<u>\$ 420,000</u>	<u>\$ 395,000</u>	<u>\$ 400,000</u>
HEALTH STATION OPERATION			
Telephone	\$ 10,000	\$ 10,500	\$ 12,000
Supplies	\$ 22,500	\$ 30,200	\$ 34,500
Equipment	\$ 8,000	\$ 6,500	\$ 7,500
Sundry	\$ 5,000	\$ 3,000	\$ 5,500
Vehicle	\$ 8,000	\$ 7,000	\$ 1,500
Educational material	<u>\$ 10,500</u>	<u>\$ 11,000</u>	<u>\$ 11,000</u>
	<u>\$ 64,500</u>	<u>\$ 57,200</u>	<u>\$ 61,000</u>
BUILDING OPERATION AND MAINTENANCE			
Caretaker and janitorial	\$ 49,000	\$ 51,000	\$ 48,000
Hydro	\$ 52,000	\$ 63,000	\$ 60,000
Insurance	\$ 10,000	\$ 8,000	\$ 11,000
Fuel	\$ 10,000	\$ 4,000	\$ 11,000
Supplies	\$ 5,000	\$ 6,000	\$ 4,000
Casual labour	\$ 2,000	\$ 2,500	\$ 1,500
Repairs and maintenance	\$ 1,500	\$ 500	\$ 3,100
Sundry	<u>\$ 4,500</u>	<u>\$ 500</u>	<u>\$ 1,400</u>
	<u>\$ 134,000</u>	<u>\$ 135,000</u>	<u>\$ 140,000</u>
COMMUNITY HEALTH PROGRAMS			
Community health representatives	\$ 30,000	\$ 32,000	\$ 29,000
Referral clerks	\$ 27,000	\$ 27,000	\$ 31,000
Alcohol and drug abuse	\$ 17,000	\$ 20,000	\$ 19,000
Public Health worker	<u>\$ 26,000</u>	<u>\$ 34,000</u>	<u>\$ 31,000</u>
	<u>\$ 100,000</u>	<u>\$ 113,000</u>	<u>\$ 110,000</u>
BUILDING HEALTHY COMMUNITIES			
Resource coordinator	\$ 29,000	\$ 20,000	\$ 26,500
Mental health worker	<u>\$ 21,500</u>	<u>\$ 25,000</u>	<u>\$ 20,500</u>
	<u>\$ 50,500</u>	<u>\$ 45,000</u>	<u>\$ 47,000</u>
HEALTH TRANSFER EVALUATION			
	<u>\$ 15,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
TOTAL EXPENDITURE	<u>\$ 950,100</u>	<u>\$ 930,000</u>	<u>\$ 856,000</u>

Funds from other Sources (for information only)

Aboriginal Healing Foundation \$10,500

ATTACHMENT 6-5A - Alternative to 6-5 Combined Statement of Revenue, Expenditure & Accumulated Surplus/Deficit

Sun First Nation

Statement of Revenue and Expenditures and Accumulated Surplus/Deficit

For the Year ending March 31, 2000

	Administration	Community Health Programs	Building Healthy Communities	Health Transfer Evaluation	Health Station Operations	Building Operations & Maint.	Health Authority Mang.	Healing Program	Total
REVENUE									
Health Services Transfer	\$17,000	\$86,000	\$40,000	\$15,000	\$40,500	\$12,400	\$400,000		\$875,500
Other								\$10,500	\$10,500
TOTAL	\$17,000	\$86,000	\$40,000	\$15,000	\$40,500	\$12,400	\$400,000	\$10,500	\$886,000
EXPENSES									
Wages & Benefits	\$100,500	\$113,000	\$45,000			\$53,500	\$395,000		\$707,000
Travel	\$37,000								\$37,000
Supplies	\$18,000				\$7,700	\$6,000			\$61,700
Utilities					0,500	\$6,000			\$77,500
Repairs & Maintenance						\$500			\$500
Insurance	\$4,000				\$400	\$8,000			\$12,400
Audit Fees	\$5,375								\$5,375
Bank Charges	\$125								\$125
Miscellaneous					\$3,400				\$3,400
Evaluation				\$25,000					\$25,000
TOTAL	\$165,000	\$113,000	\$45,000	\$25,000	\$52,000	\$135,000	\$395,000	\$10,500	\$930,000
Excess Revenue (Expenditure)	\$5,000	(\$27,000)	(\$5,000)	(\$10,000)	(\$11,500)	(\$11,000)	\$5,000	\$10,500	(\$44,000)
Accumulated Surplus at beginning of year									\$320,000
Accumulated Surplus at end of year									\$276,000

Funds from other sources (for information only)

Aboriginal Healing Foundation \$10,500

ATTACHMENT 6-7 - Sample Cash Flow Statement

Sun First Nation

CASH FLOW STATEMENT

FOR THE PERIOD ENDED MARCH 31, 2000

CASH FLOW FROM OPERATING ACTIVITIES	2000	1999
Excess Expenditure	\$(44,000)	\$ (16,000)
Net changes in non-cash working capital balances related to operations		
Accounts receivable	\$ 69,900	\$ (51,700)
Accounts payable and accrued liabilities	\$ 34,500	\$ 300
Due from Moon Tribal Council - administration	<u>\$ (76,000)</u>	<u>\$ 57,000</u>
	\$ (15,600)	\$ (10,400)
CASH FLOW FROM INVESTING ACTIVITIES	<u>\$ 15,600</u>	<u>\$ 10,400</u>
CASH POSITION AT END OF YEAR	<u>\$ 0</u>	<u>\$ 0</u>

SAMPLE

ATTACHMENT 6-8 - Notes to Financial Statements**SAMPLE ONLY****Notes to Financial Statements****1. SIGNIFICANT ACCOUNTING POLICIES****1.01 Organization**

The purpose of the Health Authority is to deliver health services to the Sun First Nation.

1.02 Capital Assets

The acquisition of capital assets are not capitalized on the balance sheet and are expensed directly to the appropriate program and/or reserve. Except for assets funded by long term debt; which are amortized based on the decrease in the long term debt.

1.03 Incomplete Projects

Revenue and expenditures incurred in the current year on behalf of incomplete projects are deferred until the next year by including them in incomplete projects on the balance sheet.

1.04 Revenue and Expenditure

Revenue is recognized on the accrual basis over the period which it is intended to be spent. When a project or program extends beyond the fiscal year end, revenues and expenditures are accrued as incurred to the year end date and the results thereof are included in fund balance, except in case of incomplete projects as describe above.

2. SURPLUS (DEFICIT)

A portion of this balance included surpluses and/or deficits from funds contributed by government agencies. Such surpluses/deficits may be subject to repayment or recovery by the contributing agencies, depending on the terms and conditions of the relevant agreements.

3. MOVEABLE ASSETS RESERVE

Under the terms of the Health Services Transfer Agreement the initial lump sum, interest and an annual amount are to be placed in a reserve for the replacement of assets. Expenditures for the replacement or substitutions are charged to the reserve during the year.

ATTACHMENT 6-9 - Sample Schedule 1 - Receivables and Payables

Sun First Nation

SCHEDULE OF ACCOUNT RECEIVABLE AND ACCOUNT PAYABLE

MARCH 31, 2000

ACCOUNTS RECEIVABLE

	2000	1999
Moon Tribal Council		\$ 70,000
Due from Health Canada	<u>\$ 389,500</u>	<u>\$ 315,700</u>
	<u>\$ 389,500</u>	<u>\$ 385,700</u>

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

First Nations Health Authority	\$ 34,000	
HFA Airlines		\$ 1,500
Connors Utilities	<u>\$ 1,300</u>	
Tolley Stationary	<u>\$ 1,200</u>	<u>\$ 500</u>
	<u>\$ 36,500</u>	<u>\$ 2,000</u>

SAMPLE