
Independent Auditor's Report

To the Board of Directors of Barrie and Community Family Health Team:

Opinion

We have audited the Audited Statement of Revenue and Expenditures Report (the ASRER) of the Barrie and Community Family Health Team (the Team) for the reporting period April 1, 2022 to March 31, 2023 and a summary of significant accounting policies.

In our opinion, the accompanying ASRER is prepared, in all material respects, in accordance with the financial reporting provisions of the Amending Agreement between the Team and the Ministry of Health and Long-Term Care dated April 1, 2020 (the Agreement).

Basis for 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 ASRER* section of our report. We are independent of the Team in accordance with the ethical requirements that are relevant to our audit of the ASRER 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.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the ASRER, which describes the basis of accounting. The ASRER is prepared to assist the Team to meet the reporting requirements of the Ministry of Health and Long-Term Care referred to above. As a result, the ASRER may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the ASRER

Management is responsible for the preparation of the ASRER in accordance with the Agreement; this includes determining that the basis of accounting is an acceptable basis for the preparation of the ASRER in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the ASRER that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the Team's financial reporting process.



Auditor's Responsibilities for the Audit of the ASRER

Our objectives are to obtain reasonable assurance about whether the ASRER as a whole is 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 ASRER.

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 ASRER, 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 the Team's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, 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.

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Barrie, Ontario

June 29, 2023

Barrie and Community Family Health Team Note to the Audited Statement of Revenue and Expenditures Report

March 31, 2023

Note 1 - Summary of Significant Accounting Policies

Basis of Accounting

The Audited Statement of Revenues and Expenditures Report (ASRER) has been prepared in accordance with the terms of the Amending Agreement between the Team and the Ministry of Health and Long-Term Care dated April 1, 2020, using the recognition and measurement principles of Canadian accounting standards for not-for-profit organizations, which is one of the financial reporting frameworks in Canadian generally accepted accounting principles.

However, due to the nature of the program, funding revenue is recorded as received and expenditures include items of a capital nature such as office furnishings, medical equipment, and computer systems.

Report Name:		Audited Statement of Revenues & Expenditures Report (ASRER)	
Facility Name:		Barrie and Community Family Health Team	
Reporting Period:		Year End	
Reporting Period Ending:		March 31, 2023	
Category		Total Approved Budget	Total Actual
REVENUES			
1	MOH Base Allocation		\$12,348,903
2	MOH One-time payments		\$357,518
3	MOH In-Year Recoveries (Deduct: please insert as a negative number)		\$0
	TOTAL REVENUES		\$12,706,421
EXPENDITURES			
HUMAN RESOURCES			
4	Total Salaries	\$8,290,503	\$8,012,020
5	Total Benefits	\$1,823,911	\$1,409,046
6	Total Human Resources	\$10,114,414	\$9,421,067
PHYSICIAN COMPENSATION			
7	Specialist Compensation	\$460,337	\$245,365
8	Physician Consulting	\$0	
	Total Physician Compensation	\$460,337	\$245,365
OPERATING			
Information Technology			
9	Equipment Leases (specify)	\$0	\$7,893
10	Equipment Leases (specify)	\$0	
11	Equipment Leases (specify)	\$0	
12	Equipment Leases (specify)	\$0	
13	Equipment Leases (specify)	\$0	
14	Equipment Service Contract (specify)	\$0	
15	Equipment Service Contract (specify)	\$0	
16	Equipment Service Contract (specify)	\$0	
17	Equipment Service Contract (specify)	\$0	
18	Equipment Service Contract (specify)	\$0	
19	IT Hardware	\$0	\$9,020
20	IT Software	\$0	
21	Local IT Support	\$0	\$382,693
22	Other IT Costs License Fees	\$0	\$30,355
23	Other IT Costs Medeo /QHR	\$0	\$14,918
24	Other IT Costs (specify)	\$0	\$126
25	Other IT Costs (specify)	\$0	
26	Other IT Costs (specify)	\$0	
	Total Information Technology	\$0	\$445,005
General Overhead			
27	Advertising	\$0	
28	Communication Equipment	\$0	
29	Communication Materials	\$0	\$94
30	FHT Association Membership Fees	\$0	\$11,898
31	Library Materials	\$0	
32	Medical Supplies	\$0	\$83,065
33	Medical Waste	\$0	\$1,417
34	Office Supplies	\$0	\$11,617
35	Payroll Service Contract	\$0	\$17,466
36	Printing/Copying/Postage/Courier	\$0	\$6,268
37	Translation	\$0	
38	Other General Overhead Health & Safety	\$0	\$760
39	Other General Overhead Bank Charges	\$0	\$2,384
40	Other General Overhead Subscriptions & Manuals	\$0	\$7,981
41	Other General Overhead Laundry	\$0	\$4,890
42	Other General Overhead COVID Supplies	\$0	\$10,559
43	Other General Overhead Minor Equipment	\$0	\$6,905
44	Other General Overhead Memberships	\$0	
45	Other General Overhead MISC	\$0	\$32,416
46	Other General Overhead MARKETING	\$0	\$1,864
47	Other General Overhead (specify):	\$0	
	Total General Overhead	\$0	\$199,585
Professional Services			
48	Audit	\$0	\$22,000
49	Insurance	\$0	\$61,254
50	Legal	\$0	\$5,118
51	General Consulting	\$0	\$22,463
	Total Professional Services	\$0	\$110,836

	Professional Development and Recruitment		
52	Professional Development	\$0	\$72,765
53	Recruitment	\$0	\$864
	Total Professional Development and Recruitment	\$0	\$73,629
	Ongoing Overhead		
54	Clinical Travel	\$0	\$719
56	Premises Costs - Rent	\$0	\$1,149,120
57	Premises Costs - Property Taxes	\$0	
58	Premises Costs - Utilities	\$0	\$31,188
59	Premises Costs - Office Maintenance/Cleaning	\$0	\$63,915
60	Premises Costs - Security	\$0	\$1,444
61	Premises Costs - Other (specify)	\$0	
62	Premises Costs - HST	\$0	
63	Premises Costs - Community/Other Contributions (Deduct)	\$0	
64	Other Ongoing Overhead Telephone	\$0	\$29,510
65	Other Ongoing Overhead OHT Expenses	\$0	
66	Other Ongoing Overhead Equipment Repairs	\$0	\$5,448
67	Other Ongoing Overhead Misc	\$0	
68	Other Ongoing Overhead CMHA Admin Fee	\$0	
69	Other Ongoing Overhead Marketing	\$0	
70	Other Ongoing Overhead (specify)	\$0	
71	Other Ongoing Overhead (specify)	\$0	
72	Other Ongoing Overhead (specify)	\$0	
73	Global FHT Overhead	\$1,783,222	
	Total Ongoing Overhead	\$1,783,222	\$1,281,344
	TOTAL OPERATING OVERHEAD	\$1,783,222	\$2,110,398
	Overhead, FHT Salaries and Benefits, Physician Compensation Funding Adjustment (Deduct: please insert as a negative number)	\$12,357,973	\$11,776,830
	TOTAL OVERHEAD & HUMAN RESOURCE FUNDING	\$12,357,973	\$11,776,830
	One-Time Funding		
74	IT Hardware and Software	\$0	\$27,030
75	Office Furnishings and Clinical Equipment	\$0	\$17,148
76	Signage	\$0	\$0
77	Other One-Time (specify)	\$0	
78	Other One-Time (specify)	\$0	
79	MENTAL HEALTH FUNDING	\$0	\$138,314
80	PREPAID GROUP BENEFITS	\$0	\$101,500
81	PREPAID MISC	\$0	\$14,786
82	PREPAID RENT & HYDRO	\$0	\$13,039
83	LEASEHOLDS	\$0	\$5,094
84	Other One-Time (specify)	\$0	\$0
85	Other One-Time (specify)	\$0	\$0
86	Other One-Time (specify)	\$0	\$0
	Total One-Time Funding	\$0	\$316,911
	Total Human Resources, Overhead and One-Time	\$12,357,973	\$12,093,741
	Diabetes Education Program (DEP)		
87	Salaries	\$0	\$0
88	Benefits	\$0	\$0
	Total Salaries and Benefits	\$0	\$0
	DEP Operating Overhead		
89	Audit Fee	\$0	\$0
90	Purchased Services: Clerical	\$0	\$0
91	Professional Development	\$0	\$0
92	General Operating	\$0	\$0
93	Travel/Transportation	\$0	\$0
94	Rent	\$0	\$0
95	Other Operating Overhead (specify):	\$0	\$0
	Total DEP Operating Overhead	\$0	\$0
	Total Diabetes Education Program Funding (DEP)	\$0	\$0
	TOTAL FHT and DEP	\$12,357,973	\$12,093,741
	Primary Care Diabetes Prevention Program (PCDPP)		
96	Personnel Services	\$0	\$0
97	Supplies and Services	\$0	\$0
98	Professional Development	\$0	\$0

99	Travel	\$0	\$0
100	Equipment	\$0	\$0
101	Other (specify):	\$0	\$0
	Total Primary Care Diabetes Prevention Program (PCDPP)	\$0	\$0
	TOTAL FHT, DEP and PCDPP	\$12,357,973	\$12,093,741
	Other Income Recoverable to MOH		
102	Interest		\$23,063
103	Other (specify): WSIB		\$2,991
104	Other (specify):		
105	Other (specify):		
	Total Other Income Recoverable		\$26,054
	TOTAL REVENUE MINUS EXPENDITURES AND OTHER INCOME RECOVERABLE		\$638,734
	Reconciliation between Audited Financial Statements and ASRER		
106	Expenditures Per Audited Financial Statements		\$12,214,103
107	AMORTIZATION OF CAPITAL ASSETS		(\$100,655)
108	ADD PREPAID		\$129,325
109	ADD FIXED ASSETS		\$49,272
110	Add/(Deduct) (specify): OAB EXPENSES		(\$21,556)
111	Add/(Deduct) (specify): OHT EXPENSES		(\$88,182)
112	Add/(Deduct) (specify): OTN EXPENSES		(\$88,564)
113	Add/(Deduct) (specify):		\$0
114	Add/(Deduct) (specify):		\$0
115	Add/(Deduct) (specify):		\$0
116	Add/(Deduct) (specify):		\$0
	Total		\$12,093,743
	BSM/Salaried Physicians		
117	Physician Salaries		
118	Physician Locum Allowance		\$0
119	Benefits		\$0
	Total BSM/Physician Salaries		\$0
Notes:			
Date:			
Signature of Auditor(s)			