

## AUDITORS' CERTIFICATION

### *Report on the Financial Statement*

We have audited the revenues and expenditures on Section I of the Year End Financial Report Submission for *Wikwemikong Ambulance Service* for the year ended March 31, 2016. This financial information is the responsibility of the management of the *Wikwemikong Ambulance Service*. Our responsibility is to express an opinion on this financial statement based on our audit.

### *Management's Responsibility for the Financial Statement*

Managements is responsible for the preparation and fair presentation of this financial statement in accordance with Section VIII, Explanatory Notes of the Emergency Health Services Branch, Ministry of Health and Long-Term Care Year-End Financial Reports Submission, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Opinion*

In our opinion, the revenues and expenditures on Section 1 of the Year-End Financial Report Submission presents fairly, in all material respects, the revenues and expenditures for the *Wikwemikong Ambulance Service* for the year ended March 31, 2016, in accordance with Section VIII, Explanatory Notes of the Emergency Health Services Branch, Ministry of Health and Long-Term Care Year-End Financial Reports Submission.

### **FREELANDT CALDWELL REILLY LLP**

*Freelandt Caldwell Reilly LLP*

**Chartered Professional Accountants  
Licensed Public Accountants**

Espanola, Ontario  
June 29, 2016

A. We have audited the revenues and expenditures on Section I of the Year-end Financial Reports Submission for Wikwemikong Ambulance Service for the year ended March 31, 2016. This financial information is the responsibility of the management of the Wikwemikong Ambulance Service. Our responsibility is to express an opinion on this financial information based on our audit.

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

In our opinion, this presents fairly, in all material respects, the revenues and expenditures for the Wikwemikong Ambulance Service, for the year ended March 31, 2016 in accordance with Section VIII, Explanatory Notes of the Emergency Health Services Branch, 2015-2016 Year-end Financial Reports Submission.

B. (1) Did you provide a management letter or any recommendations for the year under review?

Yes

No

(2) If so, what significant matters relating to the Communication Services or Base Hospital Program or Ambulance Services were included in the management letter or recommendations ?

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(3) Please attach a copy.

*Frederick Caldwell Kelly LLP*  
Auditor's Signature  
Name and address of Audit Firm

*June 28, 2016*  
Date

**Wikwemikong Ambulance Service**

Statement of Revenue and Expenditures

Year Ended March 31, 2016

## INDEPENDENT AUDITORS' REPORT

### To the Ministry of Health and Long-Term Care

#### *Report on the Financial Statement*

We have audited the accompanying statement of revenue and expenditures of the Wikwemikong Ambulance Service for the year ended March 31, 2016 and a summary of significant accounting policies and other explanatory information. The financial statement has been prepared to comply with the reporting requirements established by the Ministry of Health and Long-Term Care as described in note 2 to the financial statement.

#### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the basis of accounting described in Note 2 to the financial statement and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### *Auditors' Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the financial statement presents fairly, in all material respects, the revenue and expenditures for the year ended March 31, 2016 of the Wikwemikong Ambulance Service in accordance with the basis of accounting described in Note 2 to the financial statement.

## INDEPENDENT AUDITORS' REPORT (continued)

### *Basis of Accounting and Restriction on Use*

This financial statement has been prepared to comply with the reporting requirements established by the Ministry of Health and Long-Term Care as described in note 2 of the financial statement. This financial statement, which has not been, and was not intended to be, prepared in accordance with Canadian public sector accounting standards is solely for the information and use of the Wikwemikong Ambulance Service's board of directors and management, and the Ministry of Health and Long-term Care. This financial statement is not intended to be and should not be used by anyone other than specified users or for any other purposes. Our report is intended solely for the Wikwemikong Ambulance Service's board of directors and management, and the Ministry of Health and Long-Term Care and should not be distributed to parties other than the Wikwemikong Ambulance Service's board of directors and management, and the Ministry of Health and Long-Term Care.

**FREELANDT CALDWELL REILLY LLP**

*Freelandt Caldwell Reilly LLP*

**Chartered Professional Accountants  
Licensed Public Accountants**

Espanola, Ontario  
June 29, 2016

**WIKWEMIKONG AMBULANCE SERVICE**  
**Statement of Revenue and Expenditures**  
**Year ended March 31, 2016**

	Budget	Year End March 31, 2016	April to December 2015	January to March 2016
	\$	\$	\$	\$
<b>Revenue</b>				
Provincial subsidy				
- Ministry of Health and Long-Term Care (Base)	1,846,662	1,846,662	1,009,096	837,566
- Ministry of Health and Long-Term Care (Ebola)	-	1,826	1,826	-
	1,846,662	1,848,488	1,010,922	837,566
<b>Expenditures</b>				
Wages	1,015,288	942,338	671,273	271,065
Employee benefits	299,517	262,807	186,526	76,281
One-time expenses	235,467	212,878	-	212,878
Building maintenance	63,948	88,555	16,338	72,217
Medical supplies and equipment	83,538	72,628	22,273	50,355
Vehicle maintenance	63,769	47,310	38,403	8,907
Administration costs	28,288	28,288	21,111	7,177
Vehicle operations	-	26,342	19,143	7,199
Transportation and communication	22,810	18,266	13,691	4,575
Insurance	10,600	10,600	7,950	2,650
Uniform and linens	8,423	10,229	2,319	7,910
Professional services	5,900	9,203	6,109	3,094
Furniture and equipment	3,120	3,070	875	2,195
Ebola medical supplies and equipment	-	1,826	1,826	-
Other services	1,300	1,600	1,200	400
Other supplies	3,734	1,205	1,205	-
Office supplies	960	1,080	680	400
	1,846,662	1,738,225	1,010,922	727,303
Excess of revenue over expenditures for the period	-	110,263	-	110,263

See accompanying notes to the financial statement

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**WIKWEMIKONG AMBULANCE SERVICE****Notes to the Financial Statement****March 31, 2016**

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**1. Nature of Operations**

The Wikwemikong Ambulance Service is administered by the Manitoulin – Sudbury District Services Board on behalf of the Ministry of Health and Long-Term Care. The Wikwemikong Ambulance Service provides pre-hospital care to the sick and injured at a primary care level.

**2. Significant Accounting Policies****a) Basis of accounting**

The financial statement of the Wikwemikong Ambulance Service is the representation of management.

The financial statement is not prepared in accordance with Canadian public sector accounting standards.

The financial statement is prepared in accordance with accounting policies used to comply with the reporting requirements established by the Ministry of Health and Long-Term Care.

The basis of accounting used in this financial statement materially differs from Canadian public sector accounting standards because:

- A statement of financial position is not prepared;
- A statement of cash flows is not prepared;
- Capital expenditures are charged to current expenditures in the year of acquisition and are not capitalized and charged to operations by an annual amortization charge over their estimated useful lives.

**b) Accrual basis of accounting**

The accrual basis of accounting recognizes revenues as they become available and measurable, expenditures are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

**c) Revenue Recognition**

Revenue from government grants and contributions are recognized in the period that the events giving rise to the government transfer have occurred as long as the transfer is authorized; the eligibility criteria, if any, have been met; and the amount can reasonably be estimated.

**3. Contingent Liability**

The Wikwemikong Land Ambulance Service is contingently liable for accumulated sick leave in the amount of \$11,403 (2015 - \$14,176) for its employees. Accumulated sick leave is only payable to cover illness related absences and there is no liability to pay any amounts to employees on change or termination of employment.

No liability is reflected in this financial statement for accumulated sick leave due to the employees.

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**WIKWEMIKONG AMBULANCE SERVICE****Notes to the Financial Statement****March 31, 2016**

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**4. Provincial Funding**

The Ministry of Health and Long-Term Care subsidizes the operations of the Wikwemikong Ambulance Service. Since the operations are reviewed by the Ministry in the subsequent period, subsidy adjustments, if any, are recorded in the year in which the adjustment is determined.