

# **Wikwemikong Ambulance Service**

Statement of Revenue and Expenditures

Year Ended March 31, 2019

## INDEPENDENT AUDITOR'S REPORT

To the Ministry of Health and Long-Term Care

### *Opinion*

We have audited the accompanying statement of revenue and expenditures ("statement") of Wikwemikong Land Ambulance Service for the year ended March 31, 2019, and a summary of significant accounting policies and other explanatory information. The 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 statement.

In our opinion, the accompanying statement presents fairly, in all material respects, the revenue and expenditures of Wikwemikong Land Ambulance Service for the year ended March 31, 2019, in accordance with the basis of accounting described in Note 2 to the statement.

### *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 Auditors' Responsibilities for the Audit of the Statement section of our report. We are independent of the organization in accordance with the ethical requirements that are relevant to our audit of the financial statements 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*

The 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 statement. This 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. The 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.

### *Responsibilities of Management and Those Charged with Governance for the Statement*

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

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

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

## INDEPENDENT AUDITORS' REPORT (continued)

### *Auditors' Responsibilities for the Audit of the Statement*

Our objectives are to obtain reasonable assurance about whether the statement 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 statement. 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 statement, 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 organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.

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.

**FREELANDT CALDWELL REILLY LLP**



**Chartered Professional Accountants**  
Licensed Public Accountants

Espanola, Ontario

July 2, 2019

**WIKWEMIKONG AMBULANCE SERVICE**  
**Statement of Revenue and Expenditures**  
**Year ended March 31, 2019**

	<b>Budget</b>	<b>April to December 2018</b>	<b>January to March 2019</b>	<b>Year End March 31, 2019</b>	<b>Year End March 31, 2018</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Revenue</b>					
Provincial subsidy					
- Ministry of Health and Long-Term Care (Base Funding)	2,127,359	1,289,250	838,108	2,127,358	2,180,911
<b>Expenditures</b>					
Wages	1,256,595	837,453	365,395	1,202,848	1,174,643
Employee benefits	448,621	267,292	177,128	444,420	423,387
One time funding	138,242	87,270	24,832	112,102	265,469
Administration costs	109,460	(87,396)	196,856	109,460	105,061
Vehicle maintenance	67,900	48,971	18,959	67,930	40,254
Vehicle operations	-	38,128	10,446	48,574	44,353
Transportation and communication	25,097	20,516	10,814	31,330	29,233
Building maintenance	30,817	24,044	6,123	30,167	30,910
Medical supplies and equipment	33,078	22,709	6,303	29,012	29,037
Uniform and linens	15,390	13,042	2,190	15,232	7,991
Insurance	10,600	7,950	2,650	10,600	10,600
Professional services	5,900	3,125	2,775	5,900	5,945
Furniture and equipment	3,120	2,425	1,175	3,600	7,220
Other supplies	4,850	2,896	-	2,896	702
Office supplies	1,100	825	275	1,100	1,498
Other services	1,175	-	400	400	401
	2,151,945	1,289,250	826,321	2,115,571	2,176,704
Net excess (deficiency) of revenue over expenditures before undernoted items	(24,586)	-	11,787	11,787	4,207
One-time funding - prior year deficit	24,586	24,586	-	24,586	\$ 40,532
Repayable to Ministry of Health and Long-Term Care	-	-	(11,787)	(11,787)	\$ (4,207)
Net excess of revenue over expenditures	-	24,586	-	24,586	40,532

See accompanying notes to the statement

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**WIKWEMIKONG AMBULANCE SERVICE****Notes to the Financial Statement****March 31, 2019**

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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 – Sick Leave**

The Wikwemikong Land Ambulance Service is contingently liable for accumulated sick leave in the amount of \$9,486 (2018 - \$11,536) 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.

**4. Contingent Liability – 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.