

June 20, 2024

Members of the Board of Health
Haliburton, Kawartha, Pine Ridge District Health Unit
200 Rose Glen Road
Port Hope, Ontario
L1A 3V6

Baker Tilly KDN LLP
272 Charlotte St.
Peterborough, ON
Canada K9J 2V4

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Re: Audit of the Financial Statements of the Haliburton, Kawartha, Pine Ridge District Health Unit

Dear Members of the Board of Health:

We have been engaged to express an audit opinion on the financial statements of the Haliburton, Kawartha, Pine Ridge District Health Unit ("the Health Unit") for the year ended December 31, 2023. We have substantially completed our audit and are pleased to report on the following items.

The purpose of this report is to summarize certain aspects of the audit that we believe to be of interest to the Board of Health. This report should be read in conjunction with the draft financial statements and our report thereon.

Auditor Independence

Canadian Auditing Standards ("CAS") require communications with audit committees, or other appropriate parties responsible for governance, at least annually, regarding all relationships between the Health Unit and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Through our planning process, we identify any potential independence threats and communicate any concerns we identify. The Health Unit, management and the Board of Health have a proactive role in this process, and are responsible for understanding the independence requirements applicable to the Health Unit and its auditor. You must also bring to our attention any changes in the threshold status of the Health Unit, any concerns you may have, or any knowledge of situations or relationships between the Health Unit, management, personnel (acting in an oversight or financial reporting role) and our Firm, its partners/principals and audit team personnel that may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Ontario and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and

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(e) provision of services in addition to the audit engagement.

In accordance with our professional requirements, we advise you that we are not aware of any relationships between the Health Unit and our Firm that, in our professional judgement, may reasonably be thought to bear on our independence.

Accordingly, we hereby confirm that our audit engagement team, our Firm and the other Baker Tilly Canada offices are independent with respect to the Health Unit within the meaning of the Code of Professional Conduct Rule 204 of the Chartered Professional Accountants of Ontario.

Our Responsibilities as Auditor

As stated in the engagement letter, our responsibility as auditor of your Health Unit is to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Health Unit in accordance with Canadian Public Sector Accounting Standards.

An audit is performed to obtain reasonable but not absolute assurance as to whether the financial statements are free of material misstatement. Due to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed.

Our audit includes:

- Assessing the risk that the financial statements may contain material misstatements that, individually or in the aggregate, are material to the financial statements taken as a whole;
- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements;
- Assessing the accounting principles used, and their application;
- Assessing the significant estimates made by management;
- Concluding 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 Health Unit's ability to continue as a going concern; and
- Evaluating 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.

As part of our audit, we will obtain a sufficient understanding of the business and internal control structure of the Health Unit to plan the audit. This will include management's assessment of:

- The risk that the financial statements may be materially misstated as a result of fraud and error; and
- The internal controls put in place by management to address such risks.

The engagement team undertakes a documented planning process prior to commencement of the audit to identify concerns, addresses independence considerations, assesses the engagement team requirements, and plans the audit work and timing.

An audit does not relieve management or those responsible for governance of their responsibilities for the preparation of the Health Unit's financial statements.

The firm maintains a system of quality management that supports the consistent performance of quality audit engagements.

Board of Health's Responsibilities

The Board of Health's role is to act in an objective, independent capacity as a liaison between the auditor and management to ensure the auditor has a facility to consider and discuss governance and audit issues with parties not directly responsible for operations.

The Board of Health's responsibilities include:

- Being available to assist and provide direction in the audit planning process when and where appropriate;
- Meeting with the auditor as necessary and prior to release and approval of financial statements to review audit, disclosure and compliance issues;
- Where necessary, reviewing matters raised by the auditor with appropriate levels of management, and reporting back to the auditor their findings;
- Making known to the auditor any issues of disclosure, corporate governance, fraud or illegal acts, non-compliance with laws or regulatory requirements that are known to them, where such matters may impact the financial statements or Independent Auditor's Report;
- Providing guidance and direction to the auditor on any additional work the auditor feels should be undertaken in response to issues raised or concerns expressed;
- Making such enquiries as appropriate into the findings of the auditor with respect to corporate governance, management conduct, cooperation, information flow and systems of internal controls; and
- Reviewing the draft financial statements prepared by management, including the presentation, disclosures and supporting notes and schedules, for accuracy, completeness and appropriateness, and .

At the end of our audit, we are required to evaluate, as part of our audit, whether the two-way communication between us and the audit committee has been adequate for the purpose of the audit.

Audit Approach

Outlined below are certain aspects of our audit approach which are intended to help you in discharging your oversight responsibilities. Our general approach to the audit of the Haliburton, Kawartha, Pine Ridge District Health Unit is to assess the risks of material misstatement in the financial statements and then respond by designing audit procedures.

Independent Auditor's Report

We anticipate that our Independent Auditor's Report will be issued without modification.

Our Independent Auditor's Report will be dated no earlier than the date on which we have obtained sufficient appropriate audit evidence on which to base our audit opinion on the financial statements, including evidence that all the statements and disclosures that comprise the financial statements have been prepared and the Board of Health has approved the financial statements.

Illegal Acts, Fraud, Intentional Misstatements and Errors

Our auditing procedures, including tests of your accounting records, were limited to those considered necessary in the circumstances and will not necessarily disclose all illegal acts should any exist. Under CAS, we consider the Health Unit's control environment, governance structure, circumstances encountered during the audit and the potential likelihood of fraud and illegal acts occurring.

These procedures are not designed to test for fraudulent or illegal acts, nor will they necessarily detect such acts or recognize them as such, even if the effect on the financial statements is material. However, should we become aware that an illegal or possibly illegal act or act of fraud may have occurred, other than one considered clearly inconsequential, we will communicate directly to the Board of Health.

It is our responsibility to maintain professional skepticism throughout the audit. This recognizes the possibility that a material misstatement due to fraud could exist, notwithstanding our past experience of the honesty and integrity of the Health Unit's management and the audit committee.

It is management's responsibility to detect and prevent illegal action. If such acts are discovered or the Board of Health members become aware of circumstances under which the Health Unit may have been involved in fraudulent, illegal or regulatory non-compliance situations, such circumstances must be disclosed to us.

Testing during our audit did not reveal any illegal, improper or questionable payments or acts, nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of assets or misrepresentation of financial information.

Related Party Transactions

During our audit, we conduct various tests and procedures to identify transactions considered to involve related parties. Related parties exist when one party has the ability to exercise, directly or indirectly, control, joint control or significant influence over the other. Two or more parties are related when they are subject to common control, joint control or common significant influence. Related parties also include management, members of the Board of Health and their immediate family members and companies with which these individual have an economic interest.

There were no related party transactions identified during the audit that required disclosure in the notes to the financial statements.

Significant Accounting Principles and Policies

Management is responsible for the appropriate selection and application of accounting policies. Our role is to review the appropriateness and application as part of our audit. The significant accounting principles and policies are disclosed in the notes to the financial statements.

The accounting policies adopted may be acceptable policies under Canadian Public Sector Accounting Standards; however, alternative policies may also be acceptable under Canadian Public Sector Accounting Standards. The Health Unit and the Board of Health have a responsibility to not adopt extreme or inappropriate interpretations of Canadian Public Sector Accounting Standards that may have inappropriate or misleading results. Alternative policies, if adopted, may produce significant changes in the reported results of the operations, financial position and disclosures of the Health Unit.

The Board of Health has a responsibility to review the accounting policies adopted by the Health Unit, and where alternative policies are available, make determinations as to the most appropriate policies to be adopted in the circumstances. If members of the Board of Health believe that the adoption or change in accounting policy may produce an inappropriate or misleading result in financial reporting or disclosure, this concern must be discussed with management and us.

As described in the notes to the financial statements, the Health Unit has adopted the following:

PSA sections which are now effective under the PSA Handbook: 1201 Financial Statement Presentation, 2601 Foreign Currency Translation, 3041 Portfolio Investments, 3450 Financial Instruments and 3280 Asset Retirement Obligations.

The impact of the adoption of these standards on the Health Unit's consolidated financial statements is disclosed in notes to the financial statements.

Accounting Estimates

Management is responsible for the accounting estimates included in the financial statements. Estimates and the related judgements and assumptions are based on management's knowledge of the business and past experience about current and future events.

Our responsibility as auditor is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analyzing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;
- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Risk-based

Our risk-based approach focuses on obtaining sufficient appropriate audit evidence to reduce the risk of material misstatement in the financial statements to an appropriately low level. This means that we focus our audit work on higher risk areas that have a higher risk of being materially misstated.

Materiality

Materiality is used throughout the audit and in particular when:

- a) Identifying and assessing risk of material misstatement;
- b) Determining the nature, timing and extent of further audit procedures; and
- c) Evaluating the effect of uncorrected misstatements, if any, on the financial statements and in forming an opinion on the auditor's report.

Materiality is defined as:

Materiality is the term used to describe the significance of financial statement information to decision makers. An item of information, or an aggregate of items, is material if it is probable that its omission or misstatement would influence or change a decision. Materiality is a matter of professional judgement in the particular circumstances.

We used an overall materiality of \$620,000 and a performance materiality of \$465,000. The overall materiality for last year's audit was \$600,000 and the performance materiality was \$450,000.

Audit Procedures

The objective of the tests of controls is to evaluate whether certain controls operated effectively. The objective of the tests of details is to detect material misstatements in the account balances and transaction streams. Substantive analytical procedures are used to identify differences between recorded amounts and predictable expectations in larger volumes of transactions over time.

In response to our risk assessment and based on our understanding of internal controls, we adopted a substantive approach for the audit.

Evaluation of Internal Controls

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

There are no internal control matters that we wish to bring to your attention.

Significant Matters Discussed With Management

There were no significant matters arising from the audit discussed with management.

Written Representations Requested From Management

As part of our audit, we request that management prepare a letter to us to re-affirm various representations that they have provided to us and we have relied upon. A copy of this letter is attached for your convenience.

Significant Misstatements

In the course of our audit, we have not found any material misstatements or unadjusted items that, in aggregate, exceed materiality thresholds established for the audit, nor have we found significant misstatements that would likely cause future financial statements to be materially misstated.

Uncorrected Misstatements

In the course of our audit, we have aggregated uncorrected financial statement misstatements which are summarized in the accompanying schedule. Management has deemed the effects of these misstatements to be immaterial, both individually and in the aggregate, to the financial statements taken as a whole. To date, management has not agreed to correct these misstatements. Under CAS, we are required to request that the Board of Health approve the correction of these misstatements or that the Board of Health approve the decision of management.

Significant Unusual Transactions

We are not aware of any significant transactions entered into by the Health Unit that you should be informed about.

Disagreements with Management

We are required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the Health Unit's financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgements for accounting estimates;
- Financial statement disclosures;
- Scope of the audit: or
- Wording of the auditor's report.

In the course of our audit, we did not have any significant disagreements with management, nor were we under any significant time pressures or poor working conditions. We are not aware of any cause for concern as to management's attitude, competence or credibility with respect to matters affecting the financial statements.

Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of the Board of Health.

Management Letter

During our audit, we did not note any significant issues on internal controls to report to management.

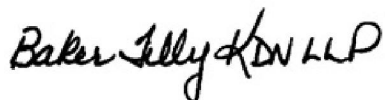
Conclusion

We wish to express our appreciation for the co-operation we received during the audit from the Health Unit's management.

Should any member of the Board of Health wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

To ensure there is a clear understanding and record of the matters discussed, we ask that members of the Board of Health sign their acknowledgement in the spaces provided below.

Yours truly,



per: Richard Steinginga, CPA, CA
Partner

Acknowledgement of the Board of Health:

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Haliburton, Kawartha, Pine Ridge District Health Unit

Name

Position

Name

Position

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Income		Balance Sheet		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
Pay Equity accrual overstated	-	-	-	50,067	(50,067)
a) Totals		-	-	50,067	(50,067)
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		-	-	50,067	(50,067)
d) Effect of unadjusted misstatements from previous year's errors		-	-	-	-
e) Aggregate likely misstatements (c + d)		-	-	50,067	(50,067)
f) Final overall materiality		620,000	620,000	620,000	620,000
g) Amount remaining for further possible misstatement (f - e)		620,000	620,000	569,933	569,933

Haliburton, Kawartha, Pine Ridge District Health Unit
200 Rose Glen Road
Port Hope, Ontario
L1A 3V6

June 20, 2024

Baker Tilly KDN LLP
272 Charlotte St.
Peterborough, Ontario
K9J 2V4
Canada

Attention: Richard Steiging, CPA, CA

Dear Sir:

This representation letter is provided in connection with your audit of the financial statements of Haliburton, Kawartha, Pine Ridge District Health Unit (the "Health Unit") for the year ended December 31, 2023 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian Public Sector Accounting Standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated March 20, 2024 for the preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards; in particular, the financial statements are fairly presented in accordance therewith.
2. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
3. We have assessed that the Health Unit is able to continue as a going concern and the financial statements have been prepared on a going concern basis.
4. The methods, the data, and the significant assumptions used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.
5. Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian Public Sector Accounting Standards.
6. There have been no events subsequent to the date of the financial statements up to the date hereof that would require recognition or disclosure in the financial statements. Furthermore, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.
7. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.

8. The accounting policies selected and the application thereof is appropriate, including those for complex areas of accounting and areas involving management's judgement and estimates, for example, revenue recognition, fair value measurements, transfers of receivables, hedging relationships and consolidation of variable interest entities.
9. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
10. We are aware of the environmental laws and regulations that impact on our Health Unit and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.
11. We are aware of the environmental laws and regulations that impact on our Health Unit and we are in compliance. There are no known environmental liabilities that have not been accrued for or disclosed in the financial statements.
12. The nature of all material measurement uncertainties has been appropriately disclosed in the financial statements, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the financial statements.
13. We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.
14. There are no derivative or off-balance sheet financial instruments held at year end.
15. We have made the appropriate determination, accounting and disclosure in the financial statements of the costs, assets and obligations associated with employee future benefits.
16. All liabilities and contingencies, including those associated with guarantees, whether written or oral, have been disclosed to you and are appropriately reflected in the financial statements.
17. The Health Unit has satisfactory title to all assets, and there are no liens or encumbrances on the Health Unit's assets.

Information provided

18. We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the Health Unit from whom you determined it necessary to obtain audit evidence.
19. All transactions have been recorded in the accounting records and are reflected in the financial statements.
20. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
21. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Health Unit and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial statements.

22. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Health Unit's financial statements communicated by employees, former employees, analysts, regulators or others.
23. We have disclosed to you, and the Health Unit has complied with, all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debts.
24. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
25. We have disclosed to you the identity of the Health Unit's related parties and all the related-party relationships and transactions of which we are aware.
26. The minute books of the Health Unit are a complete record of all meetings and resolutions of the Health Unit throughout the year and to the present date.

Journal entry approval

27. We approve of and acknowledge responsibility for the journal entries summarized in the accompanying schedule.

Yours very truly,

Dr. Natalie Bocking
Medical Officer of Health

Matthew Vrooman
Director, Corporate Services

Schedule of Uncorrected Misstatements

Description of Misstatement	Proposed Adjustments Dr (Cr)				
	Statement of Operations		Statement of Financial Position		
	Identified Misstatements	Likely Aggregate Misstatements	Assets	Liabilities	Opening Equity
Pay Equity accrual overstated	-	-	-	50,067	(50,067)
a) Totals		-	-	50,067	(50,067)
b) Misstatements corrected by management		-	-	-	-
c) Likely aggregate misstatements net of corrections (a - b)		-	-	50,067	(50,067)
d) Effect of unadjusted misstatements from previous year's errors		-	-	-	-
e) Aggregate likely misstatements (c + d)		-	-	50,067	(50,067)
f) Final overall materiality		620,000	620,000	620,000	620,000
g) Amount remaining for further possible misstatement (f - e)		620,000	620,000	569,933	569,933

Haliburton, Kawartha, Pine Ridge District Health Unit

E45. 1

Year End: December 31, 2023

Baker Tilly proposed Journal Entries

for Management approval

Date: 1/01/23 To 12/31/23

Number	Date	Type	Name	Account No	Debit	Credit
BT01	12/31/23	N	Acc Pay-Province	2500-01-900	51,446.73	
BT01	12/31/23	N	Reserve Fund Balance	2880-01-100		185,000.00
BT01	12/31/23	N	Retained Earnings	2900-01-100	185,000.00	
BT01	12/31/23	N	Retained Earnings	2900-01-100		51,446.73
To adjust opening numbers						
BT02	12/31/23	N	Employees Future Benefits Payable	2510-01-900	184,636.00	
BT02	12/31/23	N	Unfunded Employee Future Benefits	2930-01-100		184,636.00
BT02	12/31/23	N	Employees Future Benefits Cost	5100-01-900		184,636.00
BT02	12/31/23	N	Employees Future Benefits Cost	5100-01-900		144,343.15
BT02	12/31/23	N	Employees Future Benefits	5110-01-900	184,636.00	
BT02	12/31/23	N	Employees Future Benefits	5110-01-900	144,343.15	
To adjust for current year change in employee future benefits based on valuation						
BT03	12/31/23	N	Leasehold Improvements Accum Amortization	1420-01-100		100,049.23
BT03	12/31/23	N	Furniture & Fixtures - Accumulated Amortizati	1460-01-100		14,392.13
BT03	12/31/23	N	Retained Earnings	2900-01-100		114,441.36
BT03	12/31/23	N	Equity in tangible capital assets	2940-01-100	114,441.36	
BT03	12/31/23	N	Annual Amortization-Leaseholds	8000-01-150	100,049.23	
BT03	12/31/23	N	Annual Amortization -Furniture	8020-01-150	14,392.13	
To record amortization and change in equity in Tangible Capital Assets						
BT04	12/31/23	N	Reserve Fund Balance	2880-01-100		23,887.92
BT04	12/31/23	N	Revenue - Interest Earned	3600-01-100	23,887.92	
To reallocate reserve fund interest to the reserve fund from operating						
BT05	12/31/23	N	Bank - RBC Investment Acct	1050-01-100	48,801.64	
BT05	12/31/23	N	Revenue - Interest Earned	3600-01-100		48,801.64
To accrue investment interest earned						
BT06	12/31/23	N	Acct Payable-Control	2020-01-100	106,358.25	
BT06	12/31/23	N	Professional Development - Organizational	5610-01-150		106,358.25
To reverse Cornerstone OnDemand Inc. Invoice out of expenses and prepaids as policy runs from December 18, 2023 through December 17, 2026 and was not paid at year end.						

Haliburton, Kawartha, Pine Ridge District Health Unit

E45. 1-1

Year End: December 31, 2023

Baker Tilly proposed Journal Entries

for Management approval

Date: 1/01/23 To 12/31/23

Number	Date	Type	Name	Account No	Debit	Credit
BT07	12/31/23	N	Salary - Manager	4120-02-500		992.00
BT07	12/31/23	N	Salary - Manager	4120-02-676		40,315.00
BT07	12/31/23	N	Salary - Manager HBHC	4120-02-700	41,307.00	
BT07	12/31/23	N	Salary - PHN	4180-02-500		33,443.00
BT07	12/31/23	N	Salary - PHN	4180-02-525		22,830.00
BT07	12/31/23	N	Salary - PHN	4180-02-530		33,443.00
BT07	12/31/23	N	Salary - PHN	4180-02-535		33,443.00
BT07	12/31/23	N	Salary - PHN HBHC	4180-02-700	156,601.00	
BT07	12/31/23	N	Salary - PHN	4180-03-575		33,442.00
BT07	12/31/23	N	Travel	5000-02-420		5,000.00
BT07	12/31/23	N	Travel	5000-02-500		2,000.00
BT07	12/31/23	N	Travel	5000-02-525		5,697.00
BT07	12/31/23	N	Travel	5000-02-530		3,000.00
BT07	12/31/23	N	Travel	5000-02-535		2,000.00
BT07	12/31/23	N	Travel	5000-02-676		16,199.00
BT07	12/31/23	N	Travel	5000-02-677		2,000.00
BT07	12/31/23	N	Travel - HBHC	5000-02-700	35,896.00	
BT07	12/31/23	N	Benefits	5100-02-500		4,838.00
BT07	12/31/23	N	Benefits	5100-02-530		4,838.00
BT07	12/31/23	N	Benefits	5100-02-535		4,838.00
BT07	12/31/23	N	Benefits	5100-02-575		4,838.00
BT07	12/31/23	N	Benefits - HBHC	5100-02-700	19,352.00	
To correct HBHC allocations						
BT08	12/31/23	N	Acc Pay-Province	2500-01-900		6,470.93
BT08	12/31/23	N	Revenue-HBHC	3060-02-700	6,470.93	
To adjust HBHC at Dec 31, 2023						
BT09	12/31/23	N	Acc Pay-Province	2500-01-900	41,656.07	
BT09	12/31/23	N	Acc Pay-Province	2500-01-900		105,262.56
BT09	12/31/23	N	Revenue - COVID 19 Extraordinary Costs	3025-01-100	105,262.56	
BT09	12/31/23	N	Revenue - COVID 19 Vaccine Program	3030-01-100		41,656.07
To adjust due to province based on updated COVID funding and spending						
BT10	12/31/23	N	Acc Pay-Province	2500-01-900	16,257.00	
BT10	12/31/23	N	Acc Pay-Province	2500-01-900	11,155.57	
BT10	12/31/23	N	Revenue-MOH/AMOH	3010-01-100		16,257.00
BT10	12/31/23	N	Revenue-PHI Practicum Program	3145-01-900		11,155.57
To adjust balance due to/from the province based on spending						

Haliburton, Kawartha, Pine Ridge District Health Unit

E45. 1-2

Year End: December 31, 2023

Baker Tilly proposed Journal Entries

for Management approval

Date: 1/01/23 To 12/31/23

Number	Date	Type	Name	Account No	Debit	Credit
REC01	12/31/23	R	Interest earned on reserve funds	392BT		23,887.92
REC01	12/31/23	R	Miscellaneous program revenues	393CB		85,639.69
REC01	12/31/23	R	Miscellaneous program expenses	541CB	13,019.47	
REC01	12/31/23	R	Miscellaneous program expenses	541CB	85,639.69	
REC01	12/31/23	R	Transfer to reserves	800CB		13,019.47
REC01	12/31/23	R	Transfer to reserves	800CB	23,887.92	

To gross up revenues and expenses posted directly to reserve accounts and deferred revenue accounts and to transfer from reserves for opening balances moved to deferred revenues

REC02	12/31/23	R	Revenue - HPV	3340-03-301	9,732.50	
REC02	12/31/23	R	Revenue - Meningococcal	3345-03-301		9,732.50

To reclassify meningococcal payment allocated to HPV

REC03	12/31/23	R	Acc Rec-GST Rebates	1100-01-100		2,623.12
REC03	12/31/23	R	Acc Rec-GST Rebates	1100-01-100		421.78
REC03	12/31/23	R	Acc Rec-GST Rebates	1100-01-100		3,278.03
REC03	12/31/23	R	Acc Rec-GST Rebates	1100-01-100		5,749.82
REC03	12/31/23	R	HST - PST Portion	1150-01-100		3,273.65
REC03	12/31/23	R	HST - PST Portion	1150-01-100		526.38
REC03	12/31/23	R	HST - PST Portion	1150-01-100		4,090.98
REC03	12/31/23	R	HST - PST Portion	1150-01-100		7,175.77
REC03	12/31/23	R	Prepaid Expenses	1300-01-100		53,385.65
REC03	12/31/23	R	Prepaid Expenses	1300-01-100		8,435.51
REC03	12/31/23	R	Prepaid Expenses	1300-01-100		148.46
REC03	12/31/23	R	Prepaid Expenses	1300-01-100		65,560.67
REC03	12/31/23	R	Prepaid Expenses	1300-01-100		1,153.87
REC03	12/31/23	R	Prepaid Expenses	1300-01-100		114,996.35
REC03	12/31/23	R	Prepaid Expenses	1300-01-100		2,023.94
REC03	12/31/23	R	Acct Payable-Control	2020-01-100	59,282.42	
REC03	12/31/23	R	Acct Payable-Control	2020-01-100	9,532.13	
REC03	12/31/23	R	Acct Payable-Control	2020-01-100	74,083.55	
REC03	12/31/23	R	Acct Payable-Control	2020-01-100	129,945.88	

To reverse Jan 2024 rent and BrantTel invoices posted to prepaid expenses and accounts payable.

REC04	12/31/23	R	Prepaid Expenses	1300-01-100		94,951.56
REC04	12/31/23	R	Acct Payable-Control	2020-01-100	94,951.56	

To reverse January 2024 remittances until payable

Haliburton, Kawartha, Pine Ridge District Health Unit

E45. 1-3

Year End: December 31, 2023

Baker Tilly proposed Journal Entries

for Management approval

Date: 1/01/23 To 12/31/23

Number	Date	Type	Name	Account No	Debit	Credit
REC05	12/31/23	R	Professional Fees - Harm Reduction Outreach	5200-02-677		25,500.00
REC05	12/31/23	R	Needle Exchange - BC	5720-03-675		2,175.15
REC05	12/31/23	R	Professional Fees - Harm Reduction	BT5200-02-677	25,500.00	
REC05	12/31/23	R	Needle Exchange - BC	BT5720-03-675	2,175.15	
To reclass Harm Reduction and Needle Exchange in mandatory programming						
REC06	12/31/23	R	Professional Fees - Corporate Services	5200-01-150	152,966.00	
REC06	12/31/23	R	Professional Fees	5200-02-610		152,966.00
To reclass professional fees flown to community partners						
					2,272,666.81	2,272,666.81

Net Income (Loss) 99,243.02