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Financial statements of  
Hamilton Niagara Haldimand Brant  
Local Health Integration Network O/A  
Home and Community Care Support  
Services Hamilton Niagara  
Haldimand Brant

For the period ended June 27, 2024

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Independent Auditors' Report	1-2
Statement of financial position	3
Statement of operations	4
Statement of changes in net debt	5
Statement of cash flows	6
Notes to the financial statements	7-13

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## Independent Auditor's Report

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**To the Board of Directors of Hamilton Niagara Haldimand Brant Health Integration Network O/A Home and Community Care Support Services Hamilton Niagara Haldimand Brant**

### Opinion

We have audited the financial statements of Hamilton Niagara Haldimand Brant Health Integration Network O/A Home and Community Care Support Services Hamilton Niagara Haldimand Brant (the "LHIN"), which comprise the statement of financial position as at June 27, 2024, the statement of operations, statement of changes in net debt, and the statement of cash flows for the period from April 1, 2024 to June 27, 2024, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the LHIN as at June 27, 2024, and its results of operations and its cash flows for the period then ended in accordance with Canadian public sector accounting standards.

### 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 Financial Statements* section of our report. We are independent of the LHIN 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.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, 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.

In preparing the financial statements, management is responsible for assessing the LHIN'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 LHIN or to cease operations, or has no realistic alternative but to do so.

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

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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## Independent Auditor's Report (continued)

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### Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 financial statements, 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 LHIN's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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 LHIN'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 financial statements 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 LHIN to cease to continue as a going concern.
- 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.

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

Oakville, Ontario  
September 25, 2024

**Hamilton Niagara Haldimand Brant Local Health Integration Network  
O/A Home and Community Care Support Services Hamilton Niagara  
Haldimand Brant**

**Statement of financial position**

As at June 27, 2024

	Notes	June 27, 2024 \$	March 31, 2024 \$
<b>Assets</b>			
Current assets			
Cash		2,235,123	21,263,143
Due from Ministry of Health ("MOH")		30,117,084	17,900,000
Accounts receivable		729,462	2,174,967
Prepaid expenses		2,924,002	3,009,376
		<b>36,005,671</b>	44,347,486
Capital assets	3	282,180	306,936
		<b>36,287,851</b>	44,654,422
<b>Liabilities</b>			
Current liabilities			
Accounts payable and accrued liabilities	11	32,511,009	28,755,912
Due to MOH	4	2,873,046	21,098,942
Deferred operating contributions		621,616	182,235
		<b>36,005,671</b>	50,037,089
Deferred capital contributions	5	282,180	306,936
Employee future benefits	6	3,838,627	3,834,893
		<b>40,126,478</b>	54,178,918
Commitments and contingencies	7 and 8		
<b>Net debt</b>		<b>(3,838,627)</b>	(9,524,496)
		<b>36,287,851</b>	44,654,422

Approved by the Board



Carol Annett, Board Chair



Kate Fyfe, Vice Chair

The accompanying notes are an integral part of the financial statements.

**Hamilton Niagara Haldimand Brant Local Health Integration Network  
O/A Home and Community Care Support Services Hamilton Niagara  
Haldimand Brant**

**Statement of operations**

Period ended June 27, 2024

(Comparative amounts for the year ended)

	Notes	<b>June 27, 2024</b>	March 31, 2024
		<b>\$</b>	<b>\$</b>
<b>Revenue</b>			
MOH funding – operations and initiatives		<b>145,624,432</b>	494,933,217
Amortization of deferred capital contributions	5	<b>24,756</b>	108,160
		<b>145,649,188</b>	495,041,377
<b>Expenses</b>			
Operations and initiatives			
Contracted out			
In-home/clinic services		<b>93,354,930</b>	351,692,064
School services		<b>3,943,789</b>	11,472,896
Hospice services		<b>2,204,221</b>	8,921,358
Salaries and benefits	10	<b>32,719,433</b>	97,520,129
Medical supplies		<b>4,817,832</b>	19,452,447
Medical equipment rental		<b>660,607</b>	2,989,797
Supplies and sundry		<b>1,574,131</b>	5,979,145
Building and ground		<b>659,886</b>	2,594,984
Amortization		<b>24,756</b>	108,160
		<b>139,959,585</b>	500,730,980
<b>Excess (deficiency) of revenue over expenses before the undernoted</b>			
		<b>5,689,603</b>	(5,689,603)
Accrued non vested sick benefits	6	<b>(3,734)</b>	8,618
<b>Excess (deficiency) of revenue over expenses</b>			
		<b>5,685,869</b>	(5,680,985)

The accompanying notes are an integral part of the financial statements.

**Hamilton Niagara Haldimand Brant Local Health Integration Network  
O/A Home and Community Care Support Services Hamilton Niagara  
Haldimand Brant**

**Statement of changes in net debt**

Period ended June 27, 2024

(Comparative amounts for the year ended)

	<b>Unrestricted</b>	<b>Employee</b>	<b>June 27, 2024</b>	March 31, 2024
	\$	benefits	Total	Total
	\$	\$	\$	\$
<b>Net debt, beginning of period</b>	<b>(5,689,603)</b>	<b>(3,834,893)</b>	<b>(9,524,496)</b>	(3,843,511)
Excess (deficiency) of revenue over expenses	<b>5,685,869</b>	—	<b>5,685,869</b>	(5,680,985)
Transfer to Employee Benefits	<b>3,734</b>	<b>(3,734)</b>	—	—
<b>Net debt, end of period</b>	—	<b>(3,838,627)</b>	<b>(3,838,627)</b>	(9,524,496)

The accompanying notes are an integral part of the financial statements.

**Hamilton Niagara Haldimand Brant Local Health Integration Network  
O/A Home and Community Care Support Services Hamilton Niagara  
Haldimand Brant**

**Statement of cash flows**

Period ended June 27, 2024

(Comparative amounts for the year ended)

	Notes	<b>June 27, 2024</b>	March 31, 2024
		<b>\$</b>	<b>\$</b>
<b>Operating activities</b>			
Excess (deficiency) of revenue over expenses		<b>5,685,869</b>	(5,680,985)
Less: amounts not affecting cash			
Amortization of capital assets		<b>24,756</b>	108,160
Amortization of deferred capital contributions	5	<b>(24,756)</b>	(108,160)
		<b>5,685,869</b>	(5,680,985)
Changes in non-cash working capital items	9	<b>(24,713,889)</b>	(11,584,471)
Net decrease in cash		<b>(19,028,020)</b>	(17,265,456)
Cash, beginning of period		<b>21,263,143</b>	38,528,599
<b>Cash, end of period</b>		<b>2,235,123</b>	21,263,143

The accompanying notes are an integral part of the financial statements.



# Hamilton Niagara Haldimand Brant Local Health Integration Network O/A Home and Community Care Support Services Hamilton Niagara Haldimand Brant

## Notes to the financial statements

June 27, 2024

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### 1. Description of business

The Hamilton Niagara Haldimand Brant Local Health Integration Network was incorporated by Letters Patent on June 2, 2005 as a corporation without share capital. Following Royal Assent on March 28, 2006 to the Local Health System Integration Act, 2006, S.O. 2006, c. 4 – Bill 36, it was continued as the Hamilton Niagara Haldimand Brant Local Health Integration Network ("LHIN") and the Letters Patent issued to constitute the corporation continued by this Act were extinguished.

Effective June 21, 2017, the Minister of Health and Long-Term Care issued a transfer order under section 34.2 of the *Local Health System Integration Act, 2006* ("LHSIA") and ordered all assets, liabilities, rights and obligations, and all records relating thereto, and all employees of the Hamilton Niagara Haldimand Brant Community Care Access Centre and related records, rights and obligations to be transferred from the Hamilton Niagara Haldimand Brant Community Care Access Centre to the Hamilton Niagara Haldimand Brant LHIN.

On March 7, 2019, the Orders in Council appointing individuals to the Board of Directors of the Hamilton Niagara Haldimand Brant LHIN were revoked, and members of the Board of Directors of Ontario Health ("OH") were cross appointed to the Hamilton Niagara Haldimand Brant LHIN. The OH Board continued in this capacity until July 1, 2021 when individuals newly appointed to the Hamilton Niagara Haldimand Brant LHIN Board of Directors took effect.

On March 17, 2021, the Ontario Minister of Health issued a transfer order under subsection 40(1) of the *Connecting Care Act, 2019*, in which the Minister ordered specific assets, liabilities, rights and obligations to be transferred from Hamilton Niagara Haldimand Brant LHIN to Ontario Health. The items transferred were primarily associated with health system planning, funding and integration of the local health system in its geographic area. In addition, certain staff positions of the Hamilton Niagara Haldimand Brant LHIN were transferred to Ontario Health.

On July 8, 2020, the *Connecting People to Home and Community Care Act, 2020* received Royal Assent. This Act made legislative amendments to the *Connecting Care Act, 2019* relating to home and community care and, on May 1, 2022, O. Reg. 187/22 Home and Community Care Services under the *Connecting Care Act, 2019* was proclaimed into force. On the same day, the *Home Care and Community Services Act, 1994* and regulations thereunder were repealed and are no longer in force.

The Hamilton Niagara Haldimand Brant LHIN is a Crown agent and may exercise its powers only as an agent of the Crown. Limits on the Hamilton Niagara Haldimand Brant LHIN's ability to undertake certain activities are set out in the LHSIA. As an agent of the Crown, the Hamilton Niagara Haldimand Brant LHIN is not subject to income taxation.

Hamilton Niagara Haldimand Brant LHIN now operates under the business name Home and Community Care Support Services Hamilton Niagara Haldimand Brant and continues to be responsible for the provision of home and community services within its geographic area. The mandate of the Hamilton Niagara Haldimand Brant LHIN includes the following:

#### *Provision of community services:*

These services include the provision of health and related services, medical supplies and equipment for the care of persons in home and community settings, and goods and services to assist caregivers in the provision of care for such persons. As well, its mandate includes managing the placement of persons into long-term care homes, supportive housing programs, chronic care and rehabilitation beds in hospitals, and providing information to the public about, and making referrals to, health and social services.

The Hamilton Niagara Haldimand Brant LHIN has entered into an Accountability Agreement with the Ministry of Health ("MOH"), as required under section 18 of LHSIA, and a Memorandum of Understanding, which provides the framework for Hamilton Niagara Haldimand Brant LHIN's accountabilities and activities.

## **2. Significant accounting policies**

The financial statements of the LHIN are the representations of management, prepared in accordance with Canadian public sector accounting standards for government not-for-profit organizations including the 4200 series standards, as issued by the Public Sector Accounting Board. Significant accounting policies adopted by the LHIN are as follows:

### *Revenue recognition*

The LHIN follows the deferral method of accounting for contributions. Contributions from the MOH represent externally restricted contributions which must be spent within the fiscal year provided. Unspent contributions from the MOH are set up as repayable to the MOH at the end of the year. Unrestricted contributions are recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

### *Ministry of Health Funding*

The LHIN is funded by the Province of Ontario in accordance with the Ministry-LHIN Accountability Agreement ("MLAA"), which describes budgetary arrangements established by the MOH. The Financial Statements reflect funding arrangements approved by the MOH to the operations of the LHIN. Due to the nature of the Accountability Agreement, the LHIN is economically dependent on the MOH.

LHIN Financial Statements include LHIN operating funds including the Ministry-LHIN Accountability Agreement.

### *Capital assets*

Purchased capital assets are recorded at cost. Repairs and maintenance costs are charged to expense. Betterments, which extend the estimated life of an asset, are capitalized.

Capital assets are amortized on a straight-line basis based on their estimated useful life as follows:

Furniture and equipment	3 to 10 years
Computer equipment and software	3 years
Leasehold improvements	Over the remaining lease term

### *Deferred capital contributions*

Contributions received for the purchase of capital assets are deferred and are amortized to income at the same rate as the corresponding capital asset.

### *Accrued non-vested sick benefits*

The LHIN provides a sick leave benefit plan to all permanent employees and accrues it obligations as the employees render the service necessary to earn the benefits. The actuarial determination of the accrued benefit obligation uses the projected benefit method prorated on service (which incorporates management's best estimate of future salary levels, retirement ages of employees and other actuarial factors). Under this method, the benefit costs are recognized over the expected average service life of the employee group.

**Hamilton Niagara Haldimand Brant Local Health Integration Network**  
**O/A Home and Community Care Support Services Hamilton Niagara Haldimand Brant**

**Notes to the financial statements**

June 27, 2024

**2. Significant accounting policies (continued)**

*Accrued non-vested sick benefits (continued)*

The accrued benefit obligation is equal to the present value of the cost of sick leave credits accumulated to date that are expected to be used in the future in excess of the current yearly allotment of 18 days (pro-rated accordingly for part-time employees).

The current service costs for a particular period is equal to the actuarial present value of the cost of sick leave credits earned in the year that are expected to be used in the future in excess of the yearly allotment.

Actuarial gains and losses on the accrued benefit obligation arise from the differences between actual and expected experience and from changes in the actuarial assumptions used to determine the accrued benefit obligation. Any gains or losses are amortized over the estimated average remaining service life of the employees. The most recent actuarial evaluation of the sick leave plan was as of March 31, 2024.

*Financial instruments*

Financial assets and liabilities are measured at amortized cost, with the exception of cash that is measured at fair value. Financial instruments measured at amortized cost are initially recognized at cost, and subsequently carried at amortized cost using the effective interest rate method, less any impairment losses on financial assets. Transaction costs related to financial instruments in the amortized cost category are added to the carrying value of the instrument.

Write-downs on financial assets in the amortized cost category are recognized when the amount of a loss is known with sufficient precision, and there is no realistic prospect of recovery. Financial assets are then written down to net recoverable value with the write-down being recognized in the Statement of Operations.

*Use of estimates*

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Significant estimates include depreciation rates for capital assets and certain accruals. Actual results could differ from those estimates.

**3. Capital assets**

	<b>Cost</b>	<b>Accumulated amortization</b>	<b>June 27, 2024 Net book value</b>	March 31, 2024 Net book value
	\$	\$	\$	\$
Computer equipment and software	<b>633,809</b>	<b>633,809</b>	—	—
Leasehold improvements	<b>5,836,582</b>	<b>5,554,402</b>	<b>282,180</b>	306,936
Furniture and equipment	<b>6,471,421</b>	<b>6,471,421</b>	—	—
	<b>12,941,812</b>	<b>12,659,632</b>	<b>282,180</b>	306,936

**Hamilton Niagara Haldimand Brant Local Health Integration Network**  
**O/A Home and Community Care Support Services Hamilton Niagara Haldimand Brant**  
**Notes to the financial statements**  
June 27, 2024

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**4. Due to MOH**

In accordance with the MLAA, the LHIN is required to be in a balanced position at year end. Any funding received from the MOH in excess of expenses incurred, is required to be returned to the MOH. The MOH requires any deficits incurred to be remediated by the LHIN generating a surplus equal to the deficit, in the following fiscal year. All interest income earned by the LHIN is payable to the MOH.

The amount due to the MOH is made up as follows:

	<b>June 27, 2024</b>	March 31, 2024
	<b>\$</b>	\$
Due to MOH, beginning of period	<b>21,098,942</b>	19,160,179
Funding repaid to MOH	<b>(18,398,321)</b>	(1,505,144)
Interest income for the current period	<b>172,425</b>	2,305,207
Funding repayable to the MOH related to current period activities	<b>—</b>	1,138,700
Due to MOH, end of period	<b><u>2,873,046</u></b>	<u>21,098,942</u>

**5. Deferred capital contributions**

Deferred capital contributions represent the unamortized amount of contributions received for the purchase of capital assets. The changes in the deferred capital contributions balance are as follows:

	<b>June 27, 2024</b>	March 31, 2024
	<b>\$</b>	\$
Balance, beginning of period	<b>306,936</b>	415,096
Amortization for the period	<b>(24,756)</b>	(108,160)
Balance, end of period	<b><u>282,180</u></b>	<u>306,936</u>

**Hamilton Niagara Haldimand Brant Local Health Integration Network**  
**O/A Home and Community Care Support Services Hamilton Niagara Haldimand Brant**

**Notes to the financial statements**

June 27, 2024

**6. Employee future benefits**

All full-time and part-time employees are credited with 1.5 days per month (pro-rated accordingly for part-time employees) for use as paid absences in the year, due to illness or injury. Employees are allowed to accumulate unused sick day credits each year, up to a maximum of 130 days for unionized employees and 120 days for non-union employees. Accumulated credits may be used in future years if the employee's illness or injury exceeds the annual allocation of credits. Employees are not entitled to any cash payment upon retirement.

The significant assumptions used are as follows:

	<b>June 27, 2024</b>	March 31, 2024
	%	%
Discount rate	<b>3.95</b>	3.95
Rate of compensation/inflation increases	<b>2.00</b>	2.00

Accrued benefit liability is determined as follows:

	<b>June 27, 2024</b>	March 31, 2024
	\$	\$
Accrued benefit obligation	<b>3,820,896</b>	3,731,149
Unamortized actuarial gain	<b>17,731</b>	103,744
Accrued benefit liability	<b>3,838,627</b>	3,834,893

Continuity of the accrued benefit liability is as follows:

	<b>June 27, 2024</b>	March 31, 2024
	\$	\$
Employee future benefits, beginning of period	<b>3,834,893</b>	3,843,511
Benefit expense	<b>153,758</b>	523,538
Less: benefits paid	<b>(150,024)</b>	(532,156)
Employee future benefits, end of period	<b>3,838,627</b>	3,834,893

The accrued non-vested sick benefit expense is as follows:

	<b>June 27, 2024</b>	March 31, 2024
	\$	\$
Benefit cost	<b>123,214</b>	440,901
Interest on accrued benefit obligation	<b>38,749</b>	141,892
Amortization of actuarial losses	<b>(8,205)</b>	(59,255)
Accrued non-vested sick benefits expense	<b>153,758</b>	523,538

The current period recovery in excess of actual benefits paid of \$3,734 (March 31, 2024 – expense of \$8,618) is recorded in the statement of operations.

## 7. Commitments

The LHIN is committed to the following operating lease payments extending to 2029 as follows:

	\$
2025	1,196,959
2026	966,242
2027	814,846
2028	831,433
2029	<u>848,021</u>
	<u>4,657,501</u>

## 8. Contingencies

The LHIN has been named as defendants in various claims due to the nature of its operations as well as grievances filed by its various unions. Management has recorded its best estimate of the outcome of these claims in these financial statements.

The LHIN is a member of the Healthcare Insurance Reciprocal of Canada (HIROC), which is a pooling of the liability insurance risks of its members. Members of the pool pay annual premiums that are actuarially determined. HIROC members are subject to reassessment for losses, if any, experienced by the pool for the years in which they are members, and these losses could be material. \$Nil reassessments have been made to June 27, 2024.

Should these result in additional revenues or costs, the difference will be recorded in the year of settlement.

## 9. Change in non-cash working capital items

	June 27, 2024 \$	March 31, 2024 \$
Due from MOH	<b>(12,217,084)</b>	(17,000,000)
Accounts receivable	<b>1,445,505</b>	(404)
Prepaid expenses	<b>85,374</b>	1,085,444
Accounts payable and accrued liabilities	<b>3,755,097</b>	2,415,777
Due to MOH	<b>(18,225,896)</b>	1,938,763
Deferred operating contributions	<b>439,381</b>	(15,433)
Employee future benefits	<b>3,734</b>	(8,618)
Total change in non-cash working capital items	<b><u>(24,713,889)</u></b>	<u>(11,584,471)</u>

**Hamilton Niagara Haldimand Brant Local Health Integration Network**  
**O/A Home and Community Care Support Services Hamilton Niagara Haldimand Brant**

**Notes to the financial statements**

June 27, 2024

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**10. Pension plan**

The HNHB LHIN contributes to the Healthcare of Ontario Pension Plan ("HOOPP"), which is a multi-employer plan, on behalf of approximately 1,037 members of its staff. The plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by the employees, based on the length of service and rates of pay. The amount contributed to HOOPP for the period ended June 27, 2024 was \$1,844,032 (March 31, 2024 - \$7,052,226) for current service costs and is included in salaries and benefits in the statement of operations. The last actuarial valuation completed by HOOPP as at December 31, 2023 disclosed net assets available for benefits of \$112,635,000,000 with pension obligations of \$102,454,000,000, resulting in a surplus of \$10,181,000,000.

**11. Related party transactions**

The Hamilton Niagara Haldimand Brant LHIN is related to other LHIN entities by virtue of having a common controlling Board of Directors and CEO. The HNHB LHIN incurred expenses totaling \$81,304 during the period ended June 27, 2024 (March 31, 2024 - \$222,977) relating to other LHINS for shared cost recoveries. These transactions were incurred in the normal course of operations and were measured at exchange amount. Included in accounts payable and accrued liabilities is \$30,878 (March 31, 2024 - \$125,097) due to other LHINS.

**12. Financial risk**

The LHIN through its exposure to financial assets and liabilities, has exposure to credit risk and liquidity risk as follows:

- i) Credit risk relates to the potential that one party to a financial instrument will fail to discharge an obligation and incur a financial loss. The maximum exposure to credit risk is the carrying value reported in the statement of financial position. Credit risk is mitigated through collection practices and the diverse nature of amounts with accounts receivable.
- ii) Liquidity risk is the risk that the LHIN will not be able to meet all cash flow obligations as they come due. The LHIN mitigates this risk by monitoring cash activities and expected outflows through extensive budgeting and cash flow analysis.

**13. Subsequent event**

The Convenient Care at Home Act, 2023 was proclaimed into force on June 28, 2024, resulting in the 14 local health integration networks, each operating as Home and Community Care Support Services organizations being amalgamated to form a single new service organization named Ontario Health atHome.

Ontario Health atHome is a Crown agency and a subsidiary of Ontario Health with its own board of directors and chief executive officer. It is directly accountable to Ontario Health and, indirectly accountable to the Minister of Health through Ontario Health.

Ontario Health atHome will continue to support the coordination of home care services across the province, and support Ontario Health Teams as they take on responsibility for home care.

All employees of Home and Community Care Support Services organizations immediately before amalgamation, by operation of law, automatically became employees of Ontario Health atHome as of June 28, 2024.