



Suite 1525, Maritime Centre
1505 Barrington Street
Halifax, NS B3J 3Y6

Your file

Votre référence

Our file

Notre référence

August 21, 2015

Council of Bear River First Nation
P.O. Box 210
Bear River, NS B0S 1B0

Re: Receipt and Acceptance of 2014-2015 Fiscal Year Financial Audit

Dear Council of the Band:

On July 29, 2015, Health Canada (HC) received the Financial Audit completed by Grant Thornton, for the following 2014-2015 fiscal year Health Funding Contribution Agreements that the Bear River First Nation had with Health Canada;

Block/Set Contribution Agreement #AT1400005

In order to determine if the Audit fulfilled the Contribution Agreement's financial reporting requirements, it has been reviewed for the following information/schedules:

1. Auditors Report or Opinion on the Adequacy of Financial Controls
- **Included**
2. Report on Health Expenditures
- **Included**
3. Report on Movable Asset Reserve
- **Included**
4. Balance Sheet
- **Included**
5. Statement of Changes in Financial Position
- **Included**
6. Notes to Financial Statements
- **Included**
7. Revenue received matches Health Canada's records
- **Yes, accepted**
8. Expenditures reported as per Programs in the agreements
- **Yes, accepted**

Based on the results of our preliminary review of your audit, on the eight points listed above, your 2014-2015 audit submission has met the Health Canada year-end financial reporting requirements for your Block/Set Funding Agreement, and therefore has been **Accepted**.

A more complete and throughout analysis of all reported expenditures will now be completed, after which your Audit and analysis will be tabled for approval at the next meeting of FNIHB Atlantic Region's Health Planning & Accountability Committee (HPAC). You will be notified accordingly of any further steps that may be required following the committee's review.

The comments in this letter are intended as feedback with respect to certain aspects of the reports referenced above. These comments are not intended to express a settlement of any matter, or to limit, modify or prejudice any rights of either party under the funding agreement, including the right of the Minister to conduct an audit.

If you have any questions, please contact me at (902) 426-1671.

Sincerely,



Kevin Stewart, MBA, CPA, CMA
Manager Accountability,
First Nation & Inuit Health Branch, Atlantic Region

cc: Christine Potter, Health Director
Grant Thornton, Auditor
Phyllis Harlow, FNIHB Atlantic, Community Development & Liaison Officer