

ASRER Questions

Good day,

Please accept this email as clarification for the questions raised about the 2020-2021 ASRER report.

- Why are both stipends overspent? While it is a small amount \$206, this over expenditure is unauthorized. These are set amounts and cannot exceed the allocation. Please clarify.
- The 2020-2021 stipend related over expenditure is due to the scheduled accruals that our accountant applies to our staff's payroll. This will no longer be an issue moving forward. Please see the attached ledger for the accruals explanation.

- Total overhead is overspent by \$5,130
 - On file, I see a reallocation approval for \$3,976 for increase in insurance from IT and General Overhead, which is from global overhead to global overhead
 - I cannot seem to locate the approval for the over expenditure of \$5,130. Please provide.
- During the 2020-2021 fiscal year all COVID related expenditures were tracked separately and accounted for. As anticipated the Algoma NPLC clinic had to absorb the COVID related expenditures to the height of \$17,802.14. Additionally, during the 2020-2021 fiscal year our administrative staff had significant turn over which may have led to the oversight of this over expenditure. Please see attached tracking sheet for the COVID related expenses for the 2020-2021 fiscal year.

- Total one-time is overspent by \$43,057 (I have removed the capital expenses as this is under a separate agreement and should not be reflected on the ASRER)
 - \$20,000 for the Covid Clinic – reallocation approval was given for \$10,000 and the remaining \$10,000 used the tolerance threshold
 - \$23,057 Computers / Office furniture
 - Assumption this is related to the one-time MH&A funding of \$10,400. Please note, the \$10,400 should have been reflected in one-time under the budget column, not under other income recoverable. Please confirm.
 - I cannot seem to locate the approval for the over expenditure of \$12,657 (23,057-\$10,400). Please provide.
- We acknowledge that an error was made during of 2020-2021 audit. We have followed up with our Auditor to correct these errors. This will in turn correct the ASRER report. The amount of \$12,657 was included in one-time but should have been included in general overhead spending. This was reviewed with our auditor however due to the lack of effect in the repayable to the Ministry amount this was

not reallocated on the ASRER. Additionally, we confirm that the \$10,400 Mental Health and Addictions funding should be included under the one-time funding. This change was reflected on the revised ASRER report.

- Other Income Recoverable section of the ASRER includes a negative \$483 for “MIS multi media fund expenditures”. I do not know what this is about and could not find any mention of it. It’s unusual to see a credit in this section. Please clarify.
- The MIS multi media fund expenditure should not have been included in the ASRER report. A request for a correction has been made.
- There is miscellaneous income of \$1,370 on the financial statements, and it does not appear to be included in the ASRER. Is there a reason why it has been excluded from the ASRER. Please clarify
- Finally, we agree the \$1370 should have been included under other income. This correction has also been requested and made by the auditor.