



First Nations Health Authority
Health through wellness

FNHA Funding Arrangements Annual Financial Reporting

BC AFOA Audit Preparation Seminar
Fall 2024

Financial Reporting

Regional CA's



First Nations Health Authority
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Joint Project Board	<ul style="list-style-type: none">- Annual financial report- Audited F/S	Reporting template provided by funding arrangements
Health Actions	<ul style="list-style-type: none">- Interim report if applicable- Financial report- Audited F/S if >\$150k	Reporting templates provided in agreement schedules
Other CA's	<ul style="list-style-type: none">- Interim report if applicable- Financial report- Audited F/S if >\$150k	Reporting templates provided in agreement schedules
Grants		Requirements, if any, found in body of grant letter



FNHA.Reports@fnha.ca



Financial Reporting Health Funding Agreement

SET	- Interim and annual financial report	Report format used must be consistent with the Schedule "Program Funding" of the Health Funding Agreement (program breakdown provided)
FLEXIBLE	- Program schedules - Audited F/S	Reporting presented at the program group level (consistent with the Activity Level in the FNHA Funding Model Activity Structure)
BLOCK	- Program schedules - Audited F/S	Reporting presented at the BLOCK funding level



If you have BLOCK or FLEX, AND SET, don't forget SET financial reporting requirements!



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Financial Reporting

Key Considerations

HFA's

- SET programs and One-time funded programs must be reported separately
- Expenses should be appropriately categorized
- Transfers in/out – please specify
- Adjust chart of accounts as necessary

Regional CA's

- Separate reports for each FNHA funding agreement
- Expenses should be appropriately categorized
- Adjust chart of accounts as necessary



Funding Agreement Expenditures

HFA



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Approved uses of funding

- Health programs and services identified in agreement
- According to the plan for those programs
- Directly related to carrying out agreement responsibilities

When to ask your advisor

- Construction, expansion, replacement, renovation of capital facilities
- Donations
- Bank charges, guarantees
- Purchase of vehicles



Key Dates



# Days after March 31	Annual Report Type	HFA	JPB	Health Action	Other	Grants
30 Days	Financial			✓	✓	TBD
	Narrative			✓	✓	
45 Days	Financial		✓*			
	Carryforward request		✓*			
	Narrative					
90 Days	Financial					
	Narrative					
	Audited F/S			✓	✓	
120 Days	Financial	✓	✓			
	Narrative	✓				
	Annual Report	✓	✓			
	Audited F/S	✓	✓			

* Only JPB agreements with surplus and carry-forward requests

