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**Subject: Approval of Court Services 2019 Audited Schedule of Revenue, Expenses and Funds Available for Distribution**

**Report to:** Joint Board of Management

**Report date:** Thursday, August 13, 2020

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**Recommendations**

1. That approval of the final audited schedule of revenue, expenses and funds available for distribution for the year ended December 31, 2019 for The Regional Municipality of Niagara Court Services (“Court Services”) (Appendix 1), as issued to the Joint Board of Management via email on May 11, 2020, **BE CONFIRMED**;
2. That this report **BE FORWARDED** to the Region’s Audit Committee and to The Ministry of the Attorney General as per the Memorandum of Understanding, for information as required.

**Key Facts**

- The purpose of this report is to formally present the final 2019 audited schedule of revenue, expense and funds available for distribution (Appendix 1). Court Services received an unmodified audit opinion.
- In accordance with AC-C 32-2018 dated June 28, 2018, respecting the Audit Committee Terms of Reference, regarding agencies, boards and commissions (ABC) financial statements, financial schedules are approved by the governing bodies of the reporting ABC and then referred to Audit Committee for information.
- As Court Services is an ABC of the Niagara Region, the Court Services operating results (included in the Schedule of revenue, expenses and funds available for distribution) are incorporated into the Niagara Region’s consolidated financial statements. Niagara Region’s consolidated financial statements were presented to Corporate Services Committee on May 13, 2020 and approved at Council on May 21, 2020.
- Due to the limitations on electronic meetings during the COVID-19 pandemic emergency; the Joint Board of Management (JBM) was unable to hold a formal meeting to review the draft audited schedule of revenue, expenses and funds for Court Services in advance of the deadline for approval by Corporate Services Committee and Regional Council.
- Instead, the draft audited schedule of revenue, expenses and funds was provided to JBM members via email on May 11, 2020, for review and comment.

- No comments were received from JBM members and as a result this report is now being formally presented to JBM for confirmation of approval (at the first electronic meeting of JBM since the commencement of the emergency).

## **Financial Considerations**

The final audited schedule of revenue, expenses and funds available for distribution has been prepared in compliance with legislation and in accordance with the financial reporting provisions in the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000.

A copy of the final audited schedule of revenues, expenses and funds available for distribution for the year ended December 31, 2019 is attached (Appendix 1).

## **Analysis**

The Region's auditors, Deloitte, completed the audit of the financial information in the schedule of revenue, expenses and funds available for distribution. The auditors have indicated that, in their opinion, the financial information for the year ended December 31, 2019 is prepared, in all material respects, in accordance with the financial reporting provisions in the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000.

Due to the limitations on electronic meetings during the COVID-19 pandemic emergency, the Joint Board of Management (JBM) was unable to hold a formal meeting to review the draft audited schedule of revenue, expenses and funds for Court Services in advance of the May 2020 deadline for approval by Corporate Services Committee and Regional Council. Instead, the draft audited schedule of revenue, expenses and funds was provided to JBM members via email on May 11, 2020, for review and comment. No comments or concerns were received from JBM members in response.

As a result this report is now being formally presented to JBM for confirmation of approval of the audited schedule of revenue, expenses and funds at the first electronic meeting of JBM since the commencement of the emergency further to the amendment to the Region's Procedural by-law on July 30<sup>th</sup> that allows JBM to now meet electronically.

As Court Services is an ABC of the Niagara Region, the Court Services operating results (included in the Schedule of revenues, expenses and funds available for distribution) are incorporated into the Niagara Region's consolidated financial statements that were presented to Corporate Services Committee on May 13, 2020 and approved by Regional Council on May 21, 2020.

### **Alternatives Reviewed**

The audited schedule of revenue, expenses and funds available for distribution is prepared in accordance with the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000 and has been approved by Regional Council, therefore no alternative is available.

### **Relationship to Council Strategic Priorities**

Providing formal financial reporting to Council and the public supports the Council Strategic Priority of Sustainable and Engaging Environment.

### **Other Pertinent Reports**

None

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Commissioner/Treasurer  
Corporate Services

*This report was prepared in consultation with Sara Mota, Program Financial Specialist, Corporate Services.*

### **Appendices**

Appendix 1 2019 Schedule of Revenue, Expenses and Funds Available for  
Distribution