
Subject: Approval of Court Services 2018 Audited Schedule of Revenue, Expenses and Funds Available for Distribution

Report to: The Joint Board of Management, Niagara Region Courts

Report date: Thursday, May 30, 2019

Recommendations

1. That the draft audited schedule of revenues, expenses and funds available for distribution for the year ended December 31, 2018 for The Regional Municipality of Niagara Court Services ("Court Services") (Appendix 1) **BE APPROVED**
2. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
3. 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.

Key Facts

- The purpose of the report is to obtain approval of the audited schedule of revenue, expenses and funds available for distribution in accordance with the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000.
- Court Services received an unmodified audit opinion.
- In accordance with AC-C 32-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, re "agencies, boards and commission (ABC) financial statements", financial schedules are approved by the governing bodies of the reporting ABC and then referred to Audit Committee for information.

Financial Considerations

The draft audited schedule of revenues, 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 draft audited schedule of revenues, expenses and funds available for distribution for the year ended December 31, 2018 is attached (Appendix 1).

Analysis

The audit of the financial information in the schedule of revenue, expense and funds available for distribution was completed by the Region's auditors, Deloitte. The auditors have indicated that, in their opinion, the financial information in the schedule for the year ended December 31, 2018 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.

The approval of the audited schedules of the Region's agencies, boards, and commissions (the ABC's) rests with the governing body of the reporting ABC. Upon approval by the Joint Board of Management, Niagara Region Courts, staff will be authorized to sign the auditor's representation letter to obtain the auditors' signed report.

Alternatives Reviewed

The consolidated financial statements are prepared in accordance with the Niagara Region Courts Inter-municipal Agreement dated April 26, 2000 and therefore no alternative is available.

Relationship to Council Strategic Priorities

Council's strategic priority of advancing organizational excellence was achieved through receiving an unmodified audit opinion on the financial statements and no management letter points.

Other Pertinent Reports

None

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*This report was prepared in consultation with Sara Mota, Program Financial Specialist,
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Appendices

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