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**Subject:** Court Services 2025 Draft Audited Schedule of Revenues, Expenses and Funds Available for Distribution

**Report to:** Joint Board of Management

**Report date:** Thursday, April 23, 2026

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## Recommendations

1. That the draft audited Schedule of Revenues, Expenses and Funds Available for Distribution for the year ended December 31, 2025, for The Regional Municipality of Niagara Court Services (Court Services) as presented in Appendix 1 to Report JBM-C 3-2026 **BE APPROVED**;
2. That staff **BE DIRECTED** to coordinate with the auditor to finalize the statements as presented; and
3. That Report JBM-C 3-2026 **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 and seek Joint Board of Management (JBM) approval of the 2025 draft audited Schedule of Revenues, Expenses and Funds Available for Distribution (the schedule) attached as Appendix 1 to Report JBM-C 3-2026.
- Court Services received an unmodified audit opinion which indicates that in KPMG's opinion the financial information presented, in all material respects, is in accordance with the financial reporting provisions in the Niagara Region Courts Inter-Municipal Agreement dated April 26, 2000, and Amending Agreement dated October 13, 2022.
- As per Financial Reporting and Forecasting Policy C-F-020, financial statements and/or schedules prepared for Agencies, Boards, or Commissions (ABCs) are required to be approved by the governing board of the 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 are incorporated into the Niagara Region's consolidated financial statements. Niagara Region's consolidated financial

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statements will be presented to Audit Committee on May 25, 2026, and recommended for approval at Council on May 28, 2026.

### **Financial Considerations**

The draft audited schedule 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, as amended.

A copy of the draft audited schedule for the year ended December 31, 2025, is attached as Appendix 1 to Report JBM-C 3-2026.

The schedule is prepared specifically for the purposes of meeting the requirements outlined in the Niagara Region Courts Inter-Municipal Agreement, as amended, and may not be suitable for other purposes.

### **Analysis**

The Region's external auditors, KPMG, completed the audit of the financial information in the schedule. The auditors have indicated that, in their opinion, the financial information for the year ended December 31, 2025, 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, as amended.

This report is fully aligned with JBM-C 4-2026 2025 Year End Report for Provincial Offences Court which outlines the financial results and distributions to municipalities of the program.

### **Alternatives Reviewed**

The draft audited schedule of revenues, expenses and funds available for distribution is prepared in accordance with the Niagara Region Courts Inter-Municipal Agreement dated April 26, 2000, as amended, and the Financial Reporting and Forecasting Policy C-F-020. Therefore, no alternative is available.

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

This report supports the Effective Region Council Strategic Priority through the delivery of fiscally responsible services, in accordance with the Inter-municipal Agreement.

## Other Pertinent Reports

JBM-C 4-2026      2025 Year End Report for Provincial Offences Court

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**Prepared by:**

Beth Brens, CPA, CA

Director

Financial Management & Planning

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**Recommended by:**

Tim Ellis, CPA, CMA

Commissioner

Corporate Services

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**Submitted by:**

Ron Tripp, P.Eng.

Chief Administrative Officer

This report was prepared in consultation with Adam Niece, Program Financial Specialist and Miranda Vink, Associate Director, Court Services, and reviewed by Renee Muzzell, Associate Director, Program Financial Support, Scott Crocco, Senior Legal Counsel, and Donna Gibbs, Regional Solicitor/Director, Legal and Court Services.

## Appendices

Appendix 1    2025 Draft Schedule of Revenues, Expenditures and Funds Available for Distribution