



# **COURT AND TRIBUNAL SERVICES 2023 PROGRESS REPORT**

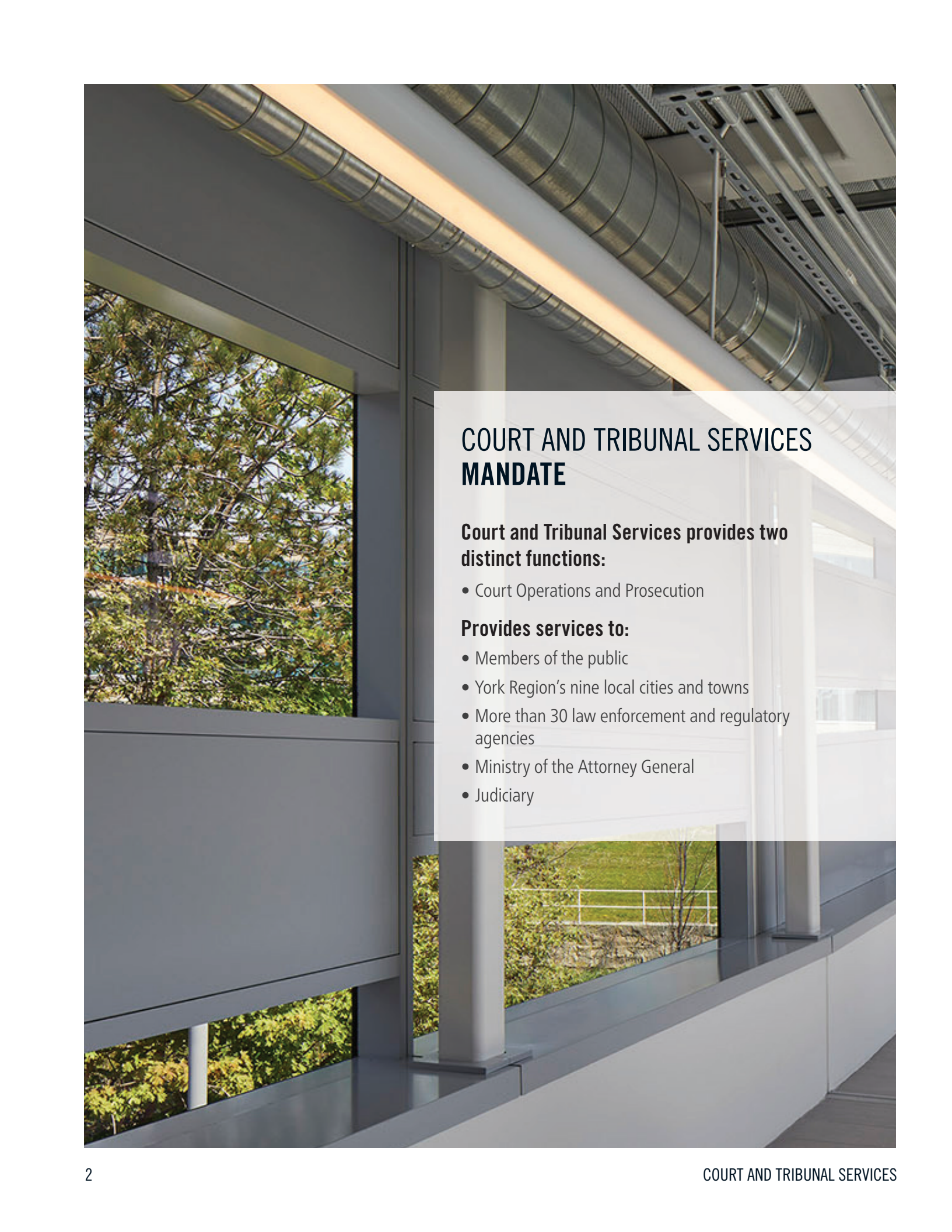






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A photograph of a modern building interior. The ceiling features large, cylindrical, metallic ductwork and recessed lighting fixtures. Large windows on the left and right sides offer a view of green trees and a landscape. The overall aesthetic is clean and industrial.

## COURT AND TRIBUNAL SERVICES MANDATE

**Court and Tribunal Services provides two distinct functions:**

- Court Operations and Prosecution

**Provides services to:**

- Members of the public
- York Region's nine local cities and towns
- More than 30 law enforcement and regulatory agencies
- Ministry of the Attorney General
- Judiciary



## MESSAGE FROM DIRECTOR OF COURT AND TRIBUNAL SERVICES

LISA BROOKS

Looking back on 2023, Court and Tribunal Services saw significant challenges and remarkable achievements. Throughout, the team showed resilience and adaptability.

On January 1, 2024, we accepted the transfer the Part III prosecutions, in which more than 1,000 briefs, endorsements and Crown Synopsis were digitized as part of Courts' digital transformation. Additionally, we provided disclosure for approximately 4,000 matters and processed approximately 2,500 additional disclosure requests.

Our commitment to customer satisfaction was further set by establishing an internal Customer Experience working group comprised of staff from across all of Court and Tribunal Services. This group worked to enhance our public-facing website, making it into a seamless and user-friendly platform for engaging with York Region residents online.

Continuing to build on our strong partnership with the Ministry of the Attorney General, we worked with the Provincial government to facilitate French training for staff across all POA courts. This initiative further embedded our commitment to inclusivity and accessibility into our service delivery model.

Additionally, our proactive approach to implementing administrative process changes within Court Services Collections aligned practices with Provincial guidelines and boosted collections rates.

We continued advancing our work on the establishment of the Administrative Penalty Tribunal (APT) to support Council's vision for camera-based enforcement in York Region. An alternative to adjudication for low-liability offences, such as camera-based enforcement, parking and select bylaw offences, APT is scheduled to launch in 2024.

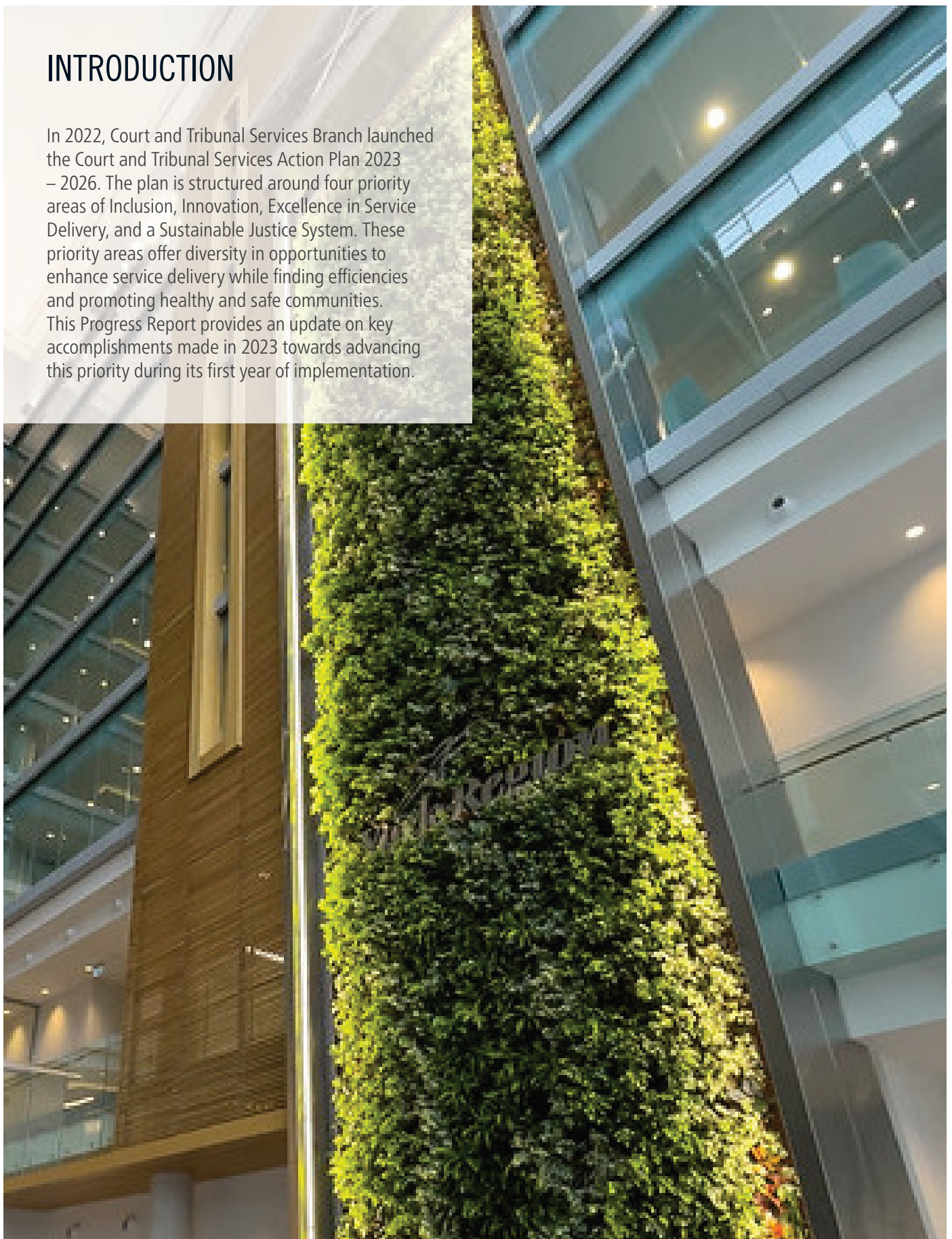
Our work with KPMG for a comprehensive business process analysis is helping to align practices across various business units in preparation for the Digital Roadmap. It also highlighted the dedication of our staff, who actively supported this intensive process and embraced the subsequent recommendations.

Looking ahead, we are mindful of the successes achieved and lessons learned in 2023. Together, we will continue to navigate challenges, embrace opportunities, and uphold our commitment to serving the community with fairness and excellence.

I want to thank Regional Council and the Court and Tribunal staff for their unwavering goodwill and support over the past years. It has been an honour to lead this exceptional team.

## INTRODUCTION

In 2022, Court and Tribunal Services Branch launched the Court and Tribunal Services Action Plan 2023 – 2026. The plan is structured around four priority areas of Inclusion, Innovation, Excellence in Service Delivery, and a Sustainable Justice System. These priority areas offer diversity in opportunities to enhance service delivery while finding efficiencies and promoting healthy and safe communities. This Progress Report provides an update on key accomplishments made in 2023 towards advancing this priority during its first year of implementation.



# KEY WORKLOAD DRIVERS

The following data reflects the key business drivers that impact court workload and services.

## Total Charges Filed by Agencies

In 2023, more than 174,000 charges were filed by 40 agencies, representing an increase of 53% from 2022 and an 19% increase over the total number of charges reported in 2020. The most significant increase was seen in the total number of charges under the Joint Processing Centre, making up nearly half of the total number of charges in 2023. These charges include red light camera and automated speed enforcement offences and can be attributed to the increase in the number of Regional automated speed cameras. Other agencies have seen a decline in charges filed indicating that they are continuing to recover from the COVID-19 pandemic impacts.

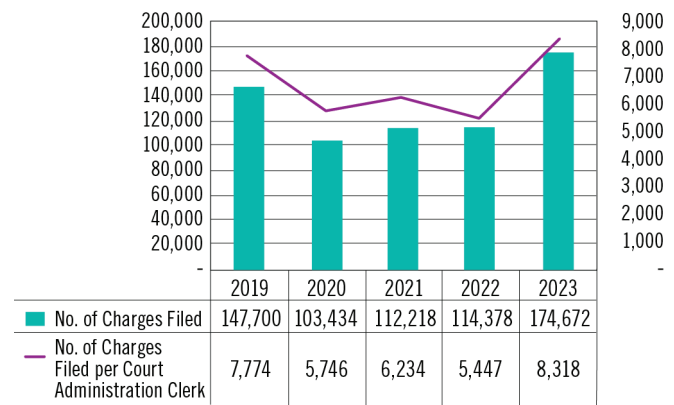
	Total Offences	Percentage of Caseload
York Regional Police	53,886	30.85%
Joint Processing Centre	92,403	52.89%
Ontario Provincial Police	14,042	8.04%
York Region	6,982	4.00%
Ministries and Other Agencies	2,169	1.26%
Town of Aurora*	1,746	1.00%
City of Markham	436	0.25%
Town of East Gwillimbury*	737	0.42%
Town of Whitchurch-Stouffville*	1,658	0.95%
City of Vaughan	196	0.11%
City of Richmond Hill	37	0.02%
Township of King*	276	0.16%
Town of Georgina	92	0.05%
Town of Newmarket	12	0.01%
<b>Total Charges Filed</b>	<b>174,672</b>	<b>100.00%</b>

\*These municipalities have not yet "opted in" under section 18.6(1)(a) of the *Provincial Offences Act*. Their Parking Tickets continue to be processed through the Provincial ICON system and are included in the total number of charges filed. For other municipalities (those that have "opted in"), parking charges are not included in the data above.

## Number of charges filed per Court Administration Clerk

The Provincial standard for number of charges filed per court administration clerk is 5,000 to 6,000. In 2023, York Region had a 52% increase in the number of charges filed per court administration clerk. Exceeding the suggested provincial standard, the number of charges filed per court administration clerks were greatly impacted by the increase in the number of automated speed enforcement charges filed. Court Services anticipates a reduction of the total number of charges filed per clerk after the administrative penalty tribunal program launches. Until the program is fully operational, Court Services will continue to seek innovative workload management strategies while continuing to maintain its high quality of work and customer service.

## Number of Charges Filed per Court Administration Clerk



## Number of Customer Interactions

Court and Tribunal Services provides live customer service, by telephone and in-person, to assist court users in navigating the court process. In 2023, more than 114,000 people sought services from Court Administration through either telephone or by walking in, an increase of 34% over the total number of people seeking services in 2022. Court and Tribunal Services also provides online support to court users through email correspondence as well as processing and following-up on electronic forms. Approximately 37,000 court users were assisted by Court Administration through online services in 2023. The total number of live interactions was

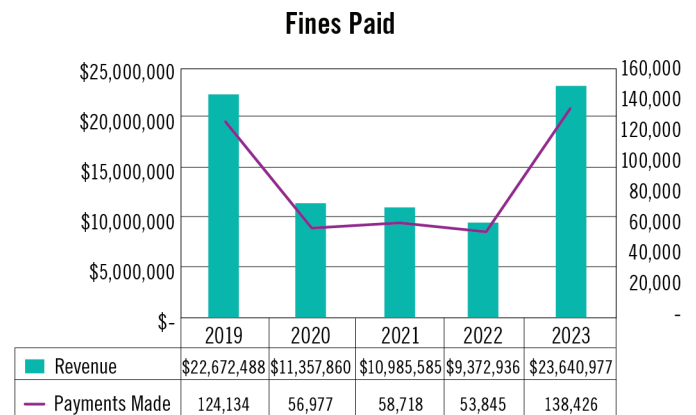


approximately half of pre-pandemic levels. Transitioning court users to online services is a favoured trend as it supports York Region's *2023 to 2027 Strategic Plan: From Vision to Results*' objective to improve customer experience by leveraging digital transformation. Tracking the number of online customer interactions with Court & Tribunal Services will be expanded in 2024 to include the Collections and Prosecutions teams.

	In Person	Telephone	Online
Newmarket Court Location	14,162	34,636	19,124
Richmond Hill Court Location	22,503	43,269	18,518
Total	<u>36,665</u>	<u>77,905</u>	
		<b>138,426</b>	<b>37,642</b>

### Fines Paid

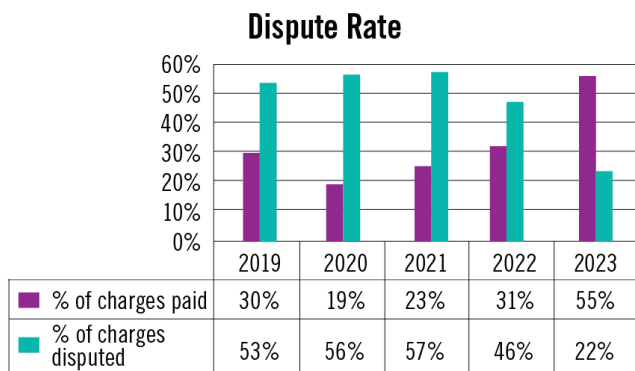
The number of fines paid in 2023 compared to 2022 more than doubled, however these numbers remained consistent with revenues generated in 2019, pre-pandemic. Revenue increased by more than 150%, and the number of payments increased by 157%, resulting in the Region receiving just over \$23.5 million. This increase is attributed to the increase in the number of redlight camera and automated speed enforcement charges filed by the Joint Processing Centre as camera-based enforcement charges historically have higher payment rate and lower dispute rates compared to other charges.





## Dispute rate

In 2023, there were approximately 34,000 trial requests, representing a 20% dispute rate. The dispute rate captures Part I offences disputed by defendants through selecting Option #2 "Walk-In Guilty" or Option #3 "Request for a Trial." Charges typically disputed include municipal bylaw charges (e.g., excessive noise or animal control), Highway Traffic Act charges (e.g., stop sign and speed enforcement) or charges laid under provincial legislation (e.g., *Environmental Protection Act*, *Occupational Health and Safety Act*, *Dog Owners' Liability Act* and the *Trespass to Property Act*). The increase in payment without dispute for 2023 in comparison to 2022 is likely due to more camera-based enforcement which tends to have a lower overall dispute rate of approximately 20%.



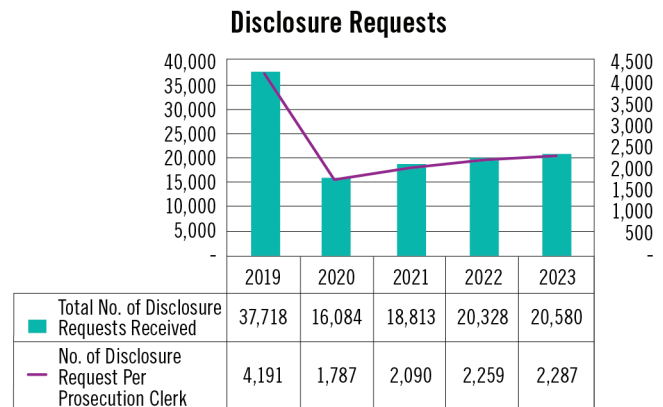
## Courtroom Appearance

In 2023, trial courts addressed a total of 67,871 matters, a slight increase from 2022 however still well below the 134,000 matters handled in 2019. Challenges such as limited court scheduling capacity, province-wide Justice of the Peace shortages and unexpected court closures have negatively impacted court resources. While Court Services aims to improve access to justice, scheduling of courts remains under the authority of the Ontario Chief Justice. Court Services continues to work with judicial offices to seek solutions to these challenges.

Appearance Room	Number of Matters
R4 - Includes R4 and R4 Part One Traffic Court	15,023
A2 - Part One Traffic Court	16,954
A6 - Ministry and Municipal Parking and Bylaw Court	8,475
A7 - Part One Traffic Court	27,419
<b>Total Number of Matters on Trial Dockets</b>	<b>67,871</b>

## Disclosure requests

Disclosure requests are only accepted when a trial date has already been scheduled. In 2023, approximately 20,500 disclosures were requested. Workload improvements and efficiencies continue to be found as evidenced by the consistency in the number of disclosure requests being processed by an individual prosecution clerk.



## ACCOMPLISHMENTS

### Precedent setting cases

Prosecutions argued several cases that resulted in precedent setting sentences for the following cases under the York Region Forestry Bylaw:

*R. v. 2808635 Ontario* – Fine of \$40,000

*R. v. Mark Tan Developments* – Fine of \$40,000 and a reforestation order.

*R. v. Vic De-Zen and 9465 Weston Limited* – Fine of \$155,000.

### Awards

Barb Ryner, Manager of Court Operations, was awarded the 2023 Commitment to Excellence award by the Municipal Court Manager's Association of Ontario (MCMA) for her commitment to high standards and excellence in the delivery of court administration services and providing court users with the most efficient and customer-friendly experience possible.

2023 – 2026 ACTION PLAN  
PROGRESS REPORT



## Priority Area: Inclusion

Creating an inclusive environment which is open, accessible, safe, equitable and respectful will ensure Court and Tribunal Services staff and court users have a sense of trust, belonging and involvement; everyone is encouraged to contribute and participate fully, and no one is left behind.

This aligns with York Region’s commitment to a welcoming and inclusive community where diversity is celebrated and where everyone can develop to their full potential, participate freely in society and live with respect, dignity and freedom from discrimination, as noted in the Inclusion Charter for York Region.



Goal/Objective	Actions	2023 Outcomes	2024 Actions
Maintain a culture that supports inclusion, accountability & empowerment	Implement a consistent approach to project-based consultation and operations communication for both internal and external stakeholders	<ul style="list-style-type: none"> <li>Developed Project Management Toolkit</li> </ul>	<ul style="list-style-type: none"> <li>Training, implementation and monitoring of the Project Management Toolkit</li> <li>Courts Leadership Team – change management training</li> </ul>
	Implement Learning and Development Personas for each position which will consist of required training and refreshers, aligned to professional responsibilities, ensuring everyone has the tools needed to be successful in their role and no one is left behind	<ul style="list-style-type: none"> <li>Developed Learning and Development Personas for the Leadership Team</li> </ul>	<ul style="list-style-type: none"> <li>Validate the learning and development personas developed for the Leadership Team</li> <li>Develop learning and development personas for all remaining branch positions</li> <li>In collaboration with YRP and Corporate Security, develop and implement emergency response training for all staff</li> </ul>
	Implement the Departmental Inclusion Diversity, Equity, and Accessibility (IDEA) Strategy	<ul style="list-style-type: none"> <li>Added a dedicated resource to support Courts in promoting IDEA</li> <li>Developed IDEA strategy for Court Services</li> <li>Promoted corporate initiatives and training with Courts staff</li> </ul>	<ul style="list-style-type: none"> <li>Roll out the IDEA strategy in phases and actioned across Court Services</li> </ul>

## Priority Area: Innovation

Innovation is the creation, development and implementation of a new product, process or service, with the aim of improving efficiency and effectiveness. Court and Tribunal Services focused on transforming operations and service delivery from predominantly manual and paper-based methods to a more automated and modern solution.



Goal/Objective	Actions	2023 Outcomes	2024 Actions
Improve operations by introducing streamlining and modernization initiatives	Business Process Review focusing on aligning processes across different business units in preparation for the Digital Roadmap	<ul style="list-style-type: none"> <li>Engaged KPMG to conduct a comprehensive review of business processes, digital practices and branch operations</li> </ul>	<ul style="list-style-type: none"> <li>Prioritize and develop an implementation plan to address the 52 opportunities identified by KPMG</li> </ul>
	Working with Corporate Communications and IT Services, Court and Tribunal Services will digitize both court administration and prosecution forms	<ul style="list-style-type: none"> <li>Transitioned Tier 1 Forms (those authored by York Region) to an online platform</li> </ul>	<ul style="list-style-type: none"> <li>Explore solution for Tier 2 Forms (those forms where the format is legislated by the Ministry of the Attorney General)</li> <li>Develop a Public Facing Form strategy</li> </ul>
	Implement a document management solution and processes to transition from paper to digital court files, correspondence and related documents. The goal is to reduce paper-based processes	<ul style="list-style-type: none"> <li>Implemented an end-to-end process accepting and filing of ASE/RLC tickets in an electronic format</li> <li>Implemented digital scanning solution for Trial Notices process reducing errors and improving efficiency</li> </ul>	<ul style="list-style-type: none"> <li>Explore opportunities to expand scanning solutions to other business processes</li> </ul>
	Implement a case management system for POA		<ul style="list-style-type: none"> <li>Identify the timeline and work plan to implement the proposed case management system based on the findings from the Discovery project</li> </ul>
	Working on the Courts Data Strategy to identify core Key Performance Indicators and clarify the definitions for each data point to ensure consistency in our application of data and our understand of what each KPI means	<ul style="list-style-type: none"> <li>Added a dedicated resource to support Court's data needs</li> </ul>	<ul style="list-style-type: none"> <li>Identify data stewardship roles and responsibilities and assign appropriate stewards to the data to ensure proper management and control of Courts' data</li> </ul>

## Priority Area: Excellence in Service Delivery

Excellence in service delivery is the ability of a service provider to consistently meet and strive to exceed the public and organization’s expectations. For Court and Tribunal Services to promote excellence in service delivery, there is a need to creatively problem solve, respond quickly and focus on the court user and stakeholders when establishing new systems.



Goal/Objective	Actions	2023 Outcomes	2024 Actions
Deliver high-quality services based on expertise, accessibility, responsiveness and affordability	Improve the in-person court user experience, including navigation, service selection and the ability to transition from the courtroom to front counter services	<ul style="list-style-type: none"> <li>Participating in a wayfinding improvement project at 17150 Yonge St. initiated by Property Services. Recognizing and prioritizing the Court Services area needs to improve navigation of the Court Services space by the public</li> </ul>	<ul style="list-style-type: none"> <li>Support Property Services with finalizing the proposed approach by the vendor and support with implementation</li> </ul>
	Implement a Contact Centre model that will focus on improving services, wait times and the court user experience for individuals who call into our court offices	<ul style="list-style-type: none"> <li>Deferred</li> </ul>	<ul style="list-style-type: none"> <li>TBD</li> </ul>
	Create an online portal for court users to help coordinate activities and improve communication	<ul style="list-style-type: none"> <li>Completed a full review of the public facing <a href="http://york.ca/courts">york.ca/courts</a> website and implemented enhancements to improve the customer experience</li> </ul>	<ul style="list-style-type: none"> <li>Develop an online customer portal to support the Administrative Penalties Tribunal</li> </ul>
	Introduce a Learning and Development Program aimed at building team skills and competencies to support changing business processes and technologies	<ul style="list-style-type: none"> <li>Implemented a “Life of a Ticket” training program - an employee engagement initiative that, through monthly sessions, highlights court process as a ticket flow through the court system. By facilitating cross-branch understanding of roles and responsibilities, this initiative has promoted mutual respect and value among team members</li> </ul>	<ul style="list-style-type: none"> <li>Encourage staff training on Office 365 tools to improve digital competency as part of the branch transition to digitizing all court services</li> </ul>
	Create a process improvement program that focusing on innovation, agility and adoption of new approaches to delivering Court and Tribunal Services	<ul style="list-style-type: none"> <li>Actively reviewing and improving court processes</li> </ul>	<ul style="list-style-type: none"> <li>Introduce a virtual platform to allow collaboration (e.g. sharing and storing documents) among Business Units</li> <li>Revise and enhance the department’s Business Continuity Plans (BCPs) and conduct a thorough Business Impact Analysis (BIA) to ensure alignment with current organizational priorities</li> <li>Enable the further end to end automation while taking advantage of scanning service consolidation after the court transition project</li> </ul>

## Priority Area: Sustainable Justice System

A sustainable justice system consists of fulfilling the needs under the current environment while ensuring decisions made do not negatively impact the future operations of the court. The focus for Court and Tribunal Services is to create a system with adequate resources to meet demand, and which introduces effective and affordable processes to ensure the system is cost effective.



Goal/Objective	Actions	2023 Outcomes	2024 Actions
Uphold the integrity of the justice system by ensuring our courts are fair, effective and sustainable	Streamline the Part III process, identify opportunities for improvement, increase prosecutors' knowledge, and coordinate and approve the revised Memorandum of Understanding	<ul style="list-style-type: none"> <li>Responsibility for Part III offences transferred from the province to York Region as of Jan 1/2023</li> </ul>	
	Identify opportunities to improve the hybrid hearings processes and supporting technology, ensuring time and resources are utilized most effectively		<ul style="list-style-type: none"> <li>Implement Hybrid Court solution in courtrooms A3 and A4, following the relocation of 50 High Tech Provincial Offences Court Operations to 17150 Yonge Street in order to enhance business continuity plan</li> </ul>
	Expedite the dispute resolution process and reduce the need for in-person meetings, through the introduction of an Online Dispute Resolution Program based on legislative adjustments	<ul style="list-style-type: none"> <li>Completed an operational impact analysis of current and proposed Early Resolution framework</li> </ul>	<ul style="list-style-type: none"> <li>Advocate the Province to review the structure of a new legislated early resolution framework</li> </ul>
	Implement a case management system/business environment to support Administrative Penalty Tribunal (APT) adoption in York Region for camera-based offences	<ul style="list-style-type: none"> <li>Developed a case management system in collaboration with IT services to support York Region's APT</li> </ul>	<ul style="list-style-type: none"> <li>Implement the case management system and launch York Region's APT program for camera-based offences</li> <li>Implement all other required technology components (i.e. Drupal, SharePoint, Moneris, etc.) to support the APT program</li> <li>Develop and document standard operating procedures and process flow charts</li> <li>Draft and sign all agreements with the province and key stakeholders</li> <li>Support the integration of APT and the launch of the Region's processing centre</li> </ul>

Goal/Objective	Actions	2023 Outcomes	2024 Actions
Uphold the integrity of the justice system by ensuring our courts are fair, effective and sustainable	Explore opportunities to enable the availability of more features in existing in-court technology systems, such as the digital court recording system and video conferencing system	<ul style="list-style-type: none"> <li>• Implemented audio-video system enhancements and Judicial dedicated network to provide enhanced hybrid hearing experience and secured internet access to Judicial officials</li> <li>• Established courtroom technology support agreement with Property Services and Information Technology Services</li> </ul>	<ul style="list-style-type: none"> <li>• Enhance communications with internal and external court stakeholders with docket pushing automation and collaboration space</li> <li>• Establish courtroom technology service agreement in alignment with corporate level contract, working with Property Services Branch</li> </ul>
	Identify and implement increases to internal fees to align to the cost of services		<ul style="list-style-type: none"> <li>• Develop a business case to support an increase to internal fees</li> </ul>
	Implement a new case management system supporting Court Services' processes and integrates with provincial systems, such as the Integrated Court Offences Network (ICON) and enforcement agency systems, and automates business processes and workflows	<ul style="list-style-type: none"> <li>• Actively participated in provincial and cross-municipal consultations and working groups to inform the direction of new provincial system and identify system needs required for new case management system that aligns with future provincial direction</li> </ul>	<ul style="list-style-type: none"> <li>• Retain a consultant to develop system requirements for Court's new case management system</li> <li>• Retain consulting services to develop data integration solutions with ICON</li> <li>• Retain consulting services to draft RFP for a case management system</li> <li>• Continue engaging with MAG to explore co-development opportunity to reduce the duplicated effort</li> </ul>
	Expand payment service providing more diverse payment options to court users	<ul style="list-style-type: none"> <li>• Initiated project supporting automated payment plans for eligible defendants</li> <li>• Expanded utilization of virtual payment terminal to support multiple payment in one transaction</li> </ul>	<ul style="list-style-type: none"> <li>• Implement payment plan program for eligible defendants with defaulted fines</li> </ul>
	Amalgamate Court Operations		<ul style="list-style-type: none"> <li>• Close Courthouse at 50 High Tech Road, Richmond Hill, amalgamating all court operations at 17150 Yonge Street, Newmarket</li> </ul>
	Develop a solution to confirm court user addresses to increase ability for Court Services to connect with court users through postal mail, email and phone	Issued an Request for Information to survey the market and identify if such a solution is available and if it would meet the needs of Court Services	<ul style="list-style-type: none"> <li>• Develop a solution to confirm the address provided on a ticket is the current and actual residential address of an individual/business named on a ticket as identified in the case management system. Initially, this solution will be applied to the Final Notice process</li> </ul>

# 2023 AUDITORS REPORT

An independent audit of the consolidated financial statements of the Regional Municipality of York for the year ending December 31, 2023 was completed by KPMG on April 26, 2024. Accordingly, the scope of the audit included the information about the results of the Region's Provincial Offences Court and Tribunal Services Branch presented in the notes to the consolidated financial statement.

## Excerpt from the Region's Audited Financial Statements

### PROVINCIAL OFFENCES ADMINISTRATION

The Region administers, prosecutes, and collects on court ordered fines and fees under the authority of the *Provincial Offences Act* ("POA"). The POA is a procedural law for administering and prosecuting provincial offences, including those committed under the *Highway Traffic Act.*, *Compulsory Automobile Insurance Act*, *Trespass to Property Act*, *Liquor License Act*, Municipal By-laws and minor federal offences. Offenders may pay their fines online, by mail, by phone, or

in-person at any POA court in Ontario, at which time their receipt is recorded in the Integrated Courts Offences Network system ("ICON"). The Region recognizes fine revenue on a gross basis when the receipt of funds is recorded by ICON regardless of the location where payment is made.

Gross revenue is comprised primarily of fines levied under Part I, II and III of the *Provincial Offences Act*. The gross revenue for 2023 amounts to \$25,326,167 (2022 - \$14,378,814) and the net surplus/(deficit) amounts to \$2,926,891 (2022 - \$(3,714,161)). Balances arising from operations of POA Court are consolidated within these financial statements and reported in protection to persons and property on the Consolidated Statement of Operations and Accumulated Surplus.





**The Regional Municipality of York**  
**Provincial Offences Office**  
**Statement of Receipts and Expenses**  
**Year ended December 31, 2023**  
**(unaudited)**

	Budget	2023	2022
<b>Revenue</b>			
Fines	\$ 29,971,955	\$ 24,877,032	\$ 13,975,987
Other Revenue	340,000	408,287	402,827
Provincial Funding (Note 2)	-	40,848	-
	<u>30,311,955</u>	<u>25,326,167</u>	<u>14,378,814</u>
<b>Expenses and Disbursements</b>			
Salaries and Benefits	13,378,236	11,305,224	10,661,733
General Administration	3,048,562	2,250,075	2,059,759
Program Related Services	1,882,570	1,231,736	941,281
Professional Services	1,088,624	949,129	514,546
Occupancy Expenses	2,180,439	1,845,471	754,730
Amortization	-	111,680	71,920
Asset Acquisitions	164,834	10,677	33,763
	<u>21,743,265</u>	<u>17,703,992</u>	<u>15,037,732</u>
Income before disbursements to Area Municipalities and Others	8,568,690	7,622,175	(658,918)
Disbursements to Area Municipalities and others	(6,974,358)	(4,695,284)	(3,055,243)
<b>Net Surplus (Deficit)</b>	<u>1,594,332</u>	<u><b>2,926,891</b></u>	<u><b>(3,714,161)</b></u>
<b>Contribution from Reserves</b>	866,860	<b>198,917</b>	<b>2,367,537</b>
<b>Contribution to Reserves</b>	(166,889)	<b>(935,760)</b>	<b>(126,590)</b>
<b>Net Surplus (Deficit) after Contribution to/from Reserves</b>	<u>\$ 2,294,303</u>	<u>\$ <b>2,190,048</b></u>	<u>\$ <b>(1,473,214)</b></u>

# The Regional Municipality of York

## Notes to Statement of Receipts and Expenses

December 31, 2023

(unaudited)

The Regional Municipality of York (the Region) administers prosecutions and the collection of related fines and fees under the authority of the *Provincial Offences Act* ("POA"). The POA is a procedural law for administering and prosecuting provincial offences, including those committed under the *Highway Traffic Act*, *Compulsory Automobile Insurance Act*, *Trespass to Property Act*, *Liquor Licence Act*, Municipal By-laws and minor federal offences. The POA governs all aspects of legal process from serving notice to a defendant, to conducting trials, including sentencing and appeals.

### 1. Significant Accounting Policies

The statement of financial activities for the Region's Provincial Offences Court and Tribunal Services Branch is prepared by management in accordance with generally accepted accounting policies for local governments as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies are as follows:

#### (a) Revenue

Revenues are accounted on cash basis. The revenues of the court office consist of fines levied under Parts I, II and III for POA charges filed at the courts located at 17150 Yonge St., Newmarket and 50 High Tech Road, Richmond Hill. Offenders may pay their fines online, by mail, by phone, or in-person at any POA court in Ontario, at which time their receipt is recorded in the Integrated Courts Offences Network system ("ICON") operated by the Province of Ontario. The Region recognizes fine revenues when the receipt of funds is recorded by ICON regardless of the location where payment is made.

The Region also recognizes revenues that are collected on behalf of Area Municipalities and the Ministry of the Attorney General. These revenues include payments recovered with respect to local area municipal By-laws, Dedicated Fines related to various statutes, licence plate denial fees and the Province's portion of parking fees as well as the Victim Fine Surcharge.

Partial payments received for fines are automatically applied in the ICON system in the following order:

- Victim fine surcharge
- Fine
- Costs
- Administrative Fees
- Collection agency costs

#### (b) Expenses

Expenses are recorded on accrual basis of accounting which recognizes expenses as they are incurred and measurable as a result of the receipt of goods or services and creation of a legal obligation to pay.

#### (c) Use of Estimates

The preparation of the financial statement in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures and disclosure of contingencies at the date of the financial statement and for the period being reported on. Actual results could vary from these estimates.

#### (d) Reserve

In 2015, a reserve was established to assist in planning and managing costs, which can vary significantly each year. The reserve will be funded through any net surplus in the prior year, after allocations, with an established upset limit.

### 2. Provincial Funding

Provincial funding includes \$40,848 in 2023 (2022 - \$0) for French language training costs paid in advance by York Region to help offset the financial impacts.



