

Board to reduce future assessments and eliminate any surpluses, the Board has decided not to take this action. As a result, consumers in the Province have paid for this surplus through the rates the utility and insurance companies charge.

The Board has contravened the *Public Tender Act* and the *Public Utilities Act*, and its travel and entertainment expenditures are not consistent with Government's policies.

2.32 Fines Receivable

Collection efforts at the Department of Justice relating to fines receivable require improvement. The fines receivable balance has increased in each of the last five years and at 31 March 2004 totalled \$23.4 million, an increase of \$5.3 million (32%) since 2000. The Department has determined that only \$4.6 million (19.6%) is expected to be collected while \$18.8 million (80.4%) was considered uncollectible.

Of the \$23.4 million in fines receivable, \$21.9 million is recorded in the Department's Ticket Management System (TMS) while the majority of the balance of \$1.5 million is still in the Provincial Court. Many of the accounts comprising the \$21.9 million in fines receivable recorded in the TMS are quite old - 80,134 accounts totalling \$18.9 million (86.4%) of the receivables had been outstanding for more than one year with 38,599 accounts totalling \$11.2 million (51.4%) outstanding for more than five years. Some of the accounts had significant balances.

Although the Office of the High Sheriff has a Judgement Enforcement Registry, the Department is currently registering accounts with balances greater than \$1,200; therefore, 83,870 accounts with balances less than \$1,200 and totalling \$9.4 million are not registered. Furthermore, at 31 March 2004, although there were 3,434 accounts greater than \$1,200 registered, action to collect the amount due had been initiated against only 117 accounts.