

Corrections, Public Safety and Policing

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Main points

To meet its policing objectives, the Ministry of Corrections, Public Safety and Policing (Ministry) contracts with the Government of Canada for the services of the Royal Canadian Mounted Police (RCMP). The total provincial budgeted cost for RCMP services for Saskatchewan for 2008-09 was \$118 million. We audited how well the Ministry monitors provincial policing services delivered by the RCMP.

We concluded that for the twelve-month period ended January 31, 2009 the Ministry did not have adequate processes to monitor provincial policing services delivered by the RCMP.

The Ministry needs to establish an adequate provincial policing services agreement with the RCMP. The Ministry needs to ensure it communicates its objectives and priorities to the RCMP. The Ministry also needs to obtain regular reports from the RCMP on whether its objectives and priorities are being met. The reports should include explanations of differences between actual and planned results. The Ministry needs to verify that costs charged by the RCMP for provincial policing are accurate. The Ministry needs to identify and treat all significant risks to police service delivery by the RCMP.

The Ministry also needs to work with law enforcement agencies to ensure the voluntary payment option on issued tickets is consistent with the law.

We also report the Ministry needs to protect its information technology systems and data. The Ministry should improve segregation of duties of its employees responsible for spending public money, follow its policy for internal audit to focus on activities where the Ministry is at greatest risk, complete its business continuity plan, and make an agreement with the Public Service Commission for providing payroll services.

We continue to recommend the Ministry of Corrections, Public Safety and Policing properly reconcile its recorded bank balances to the bank's records.

Introduction

The Mandate of the Ministry of Corrections, Public Safety and Policing (Ministry) is to promote safe communities by delivering effective programs for persons in conflict with the law; through emergency planning and communication, monitoring building standards and delivering fire prevention and disaster assistance programs; and through administering licensing and inspection services in the areas of boilers and pressure vessels, elevators and amusement rides.¹

The Ministry focuses on activities in five main areas: adult corrections, young offenders programs, licensing and inspections, protection and emergency services, and policing services.

In 2007-08, the Ministry raised revenues of \$58.1 million and spent about \$305.4 million. About 62% of its revenues are from the Federal Government for cost-sharing programs. Information about the Ministry's revenues and expenses appears in its 2007-2008 annual report.²

The following is a list of the Ministry's major programs and spending for the year ended March 31, 2008:

	<u>Original Estimates³</u>		<u>Actual</u>
	(in millions of dollars)		
Central Management & Services	\$	14.9	\$ 15.5
Adult Corrections		76.0	82.9
Young Offenders Programs		46.1	46.2
Public Safety		6.8	41.5
Policing Services		0.0	120.6
Regina Provincial Correctional Centre		26.6	27.7
Major Capital Projects		0.0	2.4
Capital asset acquisitions		(28.0)	(31.7)
Capital asset amortization		0.2	0.3
	\$	<u>142.6</u>	\$ <u>305.4</u>

¹ Ministry of Corrections, Public Safety, and Policing, 07-08 Annual Report, p. 5.

² See <http://www.cpsp.gov.sk.ca/CPSP-07-08.pdf>. (07 Apr 2009)

³ Ministry of Finance, *2007-08 Saskatchewan Provincial Budget Estimates*. The Estimates' total was changed to \$261.1 million because the responsibility for policing was transferred to the Ministry. This revised total does not include the additional \$33.1 million authorized through the *2007-08 Saskatchewan Provincial Budget – Supplementary Estimates – December* and the additional \$3.6 million authorized through the *2007-08 Saskatchewan Provincial Budget – Supplementary Estimates – March* for Corrections, Public Safety and Policing (Vote 73). In addition, \$8.4 million was vired from capital asset subvotes to operations subvotes.

Audit conclusions and findings

In our opinion, for the year ended March 31, 2008:

- ♦ the Ministry had adequate rules and procedures to safeguard public resources except as described in this chapter
- ♦ the Ministry complied with the authorities governing its activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except as described in this chapter

In this chapter, we also report the results of our follow-up work on managing for results, as well as our audit of the Ministry's processes to monitor provincial policing services delivered by the RCMP.

Control of cash needed

In our 2007 Report – Volume 1, we reported the Ministry needs to follow its policies and procedures to properly reconcile its recorded bank balances to the bank's records. On June 25, 2007, the Standing Committee on Public Accounts (PAC) considered this matter and agreed with our recommendation. At March 31, 2008, this was still an issue.

At March 31, 2008, the Ministry held cash of about \$500,000 on behalf of adult inmates in 22 bank accounts. *The Correctional Services Trust Account Regulations* sets restrictions for the use of trust money and requires adequate accounting records for trust money.

The Ministry's policies and procedures require employees to agree (reconcile) its recorded bank balances to the bank's records each month. They also require management to review and approve the reconciliations. Regular reconciliation of recorded bank balances to the bank's records provides a check that all charges to the bank account are proper, and that all money has been received and deposited in the right account. It also provides a check on the accuracy and reliability of the Ministry's accounting records.

We found the bank reconciliations for six adult inmate bank accounts were not prepared according to the Ministry's policies and procedures.

Management at the correctional facilities approved these bank reconciliations and forwarded them to head office for review without identifying that the bank reconciliations were prepared incorrectly.

We continue to recommend the Ministry of Corrections, Public Safety and Policing follow its policies and procedures to properly reconcile its recorded bank balances to the bank's records.

Fines not in accordance with legislation

The Ministry needs to ensure that payments made using the voluntary payment option on tickets issued by law enforcement agencies are consistent with the law.

In November 2007, responsibility for policing programs transferred to the Ministry. Part of this responsibility is oversight of peace officers involved in municipal policing as well as services under contract with the Royal Canadian Mounted Police (RCMP).

The Summary Offences Procedure Act, 1990 allows peace officers to issue tickets with voluntary payment options (i.e., offenders can plead guilty and pay a fine without attending court). *The Summary Offences Procedure Regulations, 1991* (Regulations) sets out the amount of the fine for offenders who may choose the voluntary payment option. Offenders pay the voluntary fines to the Ministry of Justice and Attorney General.

We tested a sample of tickets at the Ministry of Justice and Attorney General where offenders chose the voluntary payment option. We found that 12% of the fines did not comply with the Regulations. The Ministry of Corrections, Public Safety and Policing was not aware of these issues.

The Ministry does not request information from the Ministry of Justice and Attorney General regarding errors or concerns with fines issued. Nor does the Ministry gather this information directly. Therefore, the Ministry does not know if processes and training for issuing tickets are adequate to prevent errors.

- 1. We recommend the Ministry of Corrections, Public Safety and Policing work with law enforcement agencies to ensure the**

voluntary payment option on issued tickets is consistent with the law.

Segregation of duties needed

The Ministry needs to properly segregate the duties of employees to ensure an employee cannot initiate payments and approve the same payments.

Segregation of employees' duties is important to prevent the misuse of public money. Segregation of duties is not adequate when an employee or group of employees can commit and conceal errors or fraud. Inadequate segregation of duties increases the risk that public money may be misused without ready detection.

Under a shared services agreement for certain administrative duties, the Ministry of Justice and Attorney General processes payments on behalf of the Ministry.

The Ministry uses the government's centralized payment system called Multi-informational Database Applications System (MIDAS). MIDAS does not adequately segregate functions for processing payments. MIDAS allows certain employees to enter vendor invoices in the system and then approve them for payment. Employees are approved vendors in the MIDAS system if they have received travel or medical expense reimbursements. This deficiency allows employees to authorize payments to themselves.

- 2. We recommend the Ministry of Corrections, Public Safety and Policing properly segregate duties of employees to ensure the same employee cannot initiate payments and approve the same payments.**

Internal audit needs strengthening

The Ministry needs to follow its policy for its internal audit function.

In January 2008, the Ministry approved an internal audit policy. The policy requires a risk assessment to ensure audits focus on the areas with the highest risk. This assessment has not been done.

The internal audit policy also establishes an audit committee to oversee internal audit. This committee is to provide direction to internal audit, approve the annual audit plan based on a risk assessment, and review semi-annual summary audit reports. The committee did not meet from January to November 2008. During the period, the internal auditor reported to the Executive Director of Corporate Services.

Without a formal risk assessment and an audit committee to provide direction, the risk is increased that audit resources will not focus on the areas of greatest significance to the Ministry.

- 3. We recommend the Ministry of Corrections, Public Safety and Policing follow its policy for its internal audit function to focus on the activities where the Ministry is at greatest risk.**

Better information technology processes needed

The Ministry needs to protect its information technology (IT) systems and data. We found three areas where IT systems and data were not properly protected.

The Ministry needs an adequate agreement on disaster recovery and security with the Information Technology Office (ITO).

Since April 2007, the ITO has delivered IT services to the Ministry. ITO and the Ministry signed a service level agreement on August 27, 2008. The agreement sets out roles and responsibilities of both ITO and the Ministry. The agreement also identifies some security and availability requirements. However, the agreement does not identify all of the security requirements. For example, the agreement does not set out what security policies and procedures the Ministry's employees need to follow. The Ministry has identified disaster recovery times for significant applications. However, the agreement does not set out the timeframe for the recovery completion. As a result, the Ministry does not know if ITO's disaster recovery processes meet the Ministry's needs.

- 4. We recommend the Ministry of Corrections, Public Safety and Policing sign an adequate agreement on disaster recovery and security with the Information Technology Office.**

The Ministry has not prepared multi-year IT plans that link to its strategic business objectives. Nor has it prepared an annual IT operational plan. An IT operational plan would identify priorities and set objectives and initiatives for each priority. The Ministry needs adequate IT plans to ensure its use of resources supports its strategic objectives.

5. We recommend the Ministry of Corrections, Public Safety and Policing prepare strategic and operational information technology plans that link to its strategic business objectives.

The Ministry did not have adequate processes to monitor the security of its IT systems.

ITO is a custodian for the Ministry's computer systems and data. To know that its computer systems and data are secure, the Ministry needs to monitor and assess the security provided by ITO.

The Ministry did not ask for or receive adequate information about security from ITO. Moreover, we found ITO did not adequately configure, monitor, and update firewalls at the Ministry. Firewalls help to maintain security of Ministry systems and data.

As a result of these weaknesses, the Ministry's systems and data were at risk of inappropriate access. In addition, because of the lack of adequate communication about security, the Ministry was not aware of the risk.

6. We recommend the Ministry of Corrections, Public Safety and Policing adequately monitor the security of its information technology systems and data.

Business continuity plan needed

In our 2007 Report – Volume 1, we reported the Ministry needs to complete and implement its business continuity plan (BCP).⁴ On June 25, 2007, PAC considered this matter and agreed with our recommendation.

The Ministry performs several critical services including adult corrections, young offender programs, licensing and inspections, protection and emergency services, and policing services. The Ministry works with many key partners to provide its services. The Ministry must provide these services even if a disaster disrupts its ability to operate and provide services in the normal manner. Without a BCP, the Ministry is at risk of not being able to provide critical services.

The Ministry identified its critical services and developed plans for them. On August 27, 2008, the Ministry approved its BCP.

Starting April 2007, the Ministry began to use ITO for its IT service delivery. The Ministry has not completely updated its plan to incorporate the delivery of IT services through ITO. As stated earlier, the Ministry does not know if ITO's disaster recovery processes meet the Ministry's needs.

The Ministry also needs to test its BCP to help ensure that it can continue to deliver its critical services in the event of a disaster.

We continue to recommend the Ministry of Corrections, Public Safety and Policing complete and implement its business continuity plan.

Service agreement required

The Ministry does not have a service agreement with the Public Service Commission (PSC) for providing payroll services.

In October 2007, the Ministry transferred to PSC certain employees working in the Ministry's payroll and human resource branches. PSC now

⁴ **Business Continuity Plan (BCP)**-Plan by an organization to respond to unforeseen incidents, accidents, and disasters that could affect the organization's critical operations or functions.

Disaster Recovery Plan (DRP)-Plan by an organization to respond to unforeseen incidents, accidents and disasters that could affect the normal operation of a computerized system. A DRP is only one component of the Business Continuity Plan.

provides payroll services to the Ministry. The Ministry needs to make an agreement with PSC setting out the roles and responsibilities of both PSC and the Ministry. For example, the agreement would describe the services PSC would provide, service delivery targets, and processes for monitoring. Lack of a formal service agreement increases the risk that the Ministry may not receive the services it needs.

- 7. We recommend the Ministry of Corrections, Public Safety and Policing make an agreement with the Public Service Commission for providing payroll services.**

Managing for results—a follow-up

This section highlights the Ministry's progress towards implementing the recommendations made in our 2005 Report – Volume 3. We reported on the adequacy of the Ministry's results-based management processes. We recommended the Ministry analyze and report quarterly to executive managers the Ministry's progress toward planned outcomes. On November 14, 2006, PAC considered this matter and agreed with our recommendation.

In December 2008, we assessed the Ministry's progress towards addressing our recommendation. The Ministry continues to report quarterly to executive managers. These reports do not use targets to analyze progress and explain results for many of the Ministry's planned outcomes. The reports also do not relate completed activities to planned outcomes.

We continue to recommend the Ministry analyze and report quarterly to executive managers the Ministry's progress toward planned outcomes.

Monitoring provincial policing services delivered by the RCMP

One of the purposes of the Ministry is to plan, develop, promote and implement policies and programs of the Government of Saskatchewan

related to policing.⁵ Effective policing programs help to make communities safer and help keep citizens free from the fear of crime.⁶

To meet its policing objectives, the Ministry contracts with the Government of Canada for the services of the Royal Canadian Mounted Police (RCMP) as allowed under *The Police Act, 1990*. The agreement was signed in 1992 and expires in 2012. Other provinces and territories have made similar agreements with the Government of Canada. The Ministry is working with authorities in other provinces and territories to prepare for negotiating a replacement agreement.

The total provincial budgeted cost for RCMP services for Saskatchewan for 2008-09 was \$118 million.⁷ Under the agreement, the Ministry is responsible to determine its priorities and the level of services needed from the RCMP.⁸

If the Ministry does not adequately monitor the services the RCMP provides under its agreement with the Ministry, those services may not meet the Ministry's needs. Not meeting the Ministry's needs could contribute to a lack of effective law enforcement resulting in reduced public safety. Also, if costs of the agreement are not adequately managed, the Ministry may pay for services it did not receive.

Audit objective, criteria, and conclusion

The objective of this audit was to assess whether the Ministry of Corrections, Public Safety and Policing had adequate processes to monitor provincial policing services delivered by the RCMP for the twelve-month period ended January 31, 2009. We did not examine policing services under First Nations community tripartite agreements or policing services contracted directly by municipalities. Throughout our audit, we followed *The Standards for Assurance Engagements* established by The Canadian Institute of Chartered Accountants.

⁵ *The Ministry of Corrections, Public Safety and Policing Regulations, 2007*, s. 3(c).

⁶ Ministry of Corrections, Public Safety, and Policing, 07-08 Annual Report, p. 5.

⁷ Ministry of Finance, 2008-09 Saskatchewan Provincial Budget Estimates.

⁸ RCMP spending follows a 70/30 split with Saskatchewan responsible for 70% and Canada responsible for 30%. Canada also has priorities relating to its federal policing responsibilities.

We used criteria to assess the Ministry's processes. We based our criteria on our related work, reviews of literature including reports of other auditors, and consultations with management.

The criteria, set out in the exhibit below, describe the key processes that we expected the Ministry to use to monitor provincial policing services delivered by the RCMP. Management of the Ministry agreed with our criteria.

Exhibit—Audit criteria

To have adequate processes to monitor provincial policing services delivered by the RCMP, the Ministry should:

1. Establish an appropriate service agreement

- 1.1. Describe roles and responsibilities of the parties
- 1.2. Set services to be provided, including service level objectives and costs
- 1.3. Require periodic reports on services, achievement of service level objectives, and costs

2. Monitor service performance

- 2.1. Allocate resources to monitor whether requirements are being met
- 2.2. Obtain regular information on whether requirements are being met (e.g., service objectives, financial responsibilities)
- 2.3. Analyze service performance information

3. Manage ongoing service delivery

- 3.1. Manage service delivery risks (e.g., identify, prioritize, control, and report on risks)
- 3.2. Arrange regular meetings to address potential issues
- 3.3. Follow established dispute resolution processes

We concluded that for the twelve-month period ended January 31, 2009 the Ministry of Corrections, Public Safety and Policing did not have adequate processes to monitor provincial policing services delivered by the Royal Canadian Mounted Police.

Key findings (by criterion) and recommendations

We describe below what we expected (in italics) and our key findings for our three criteria, together with our recommendations.

Establish an appropriate service agreement

We expected the Ministry would have established a service agreement that described the roles and responsibilities of the Ministry and the RCMP. An appropriate agreement would also set the services to be provided including service level objectives and the cost of those services. The agreement would also require periodic reports on the services provided, service level objectives, and costs.

The Government of Saskatchewan (represented by the Ministry) has an agreement with the Government of Canada respecting the use of the RCMP for provincial policing. The agreement sets out the roles and responsibilities of the Ministry, the Government of Canada, and the RCMP. The agreement sets out services the RCMP will provide, as well as services excluded from the arrangement.

Under the agreement, the Ministry is to set the level of services to be provided by the RCMP, as long as this is not below a minimum threshold set by the RCMP for safety reasons. The Ministry is required to communicate its expectations to the RCMP by providing its objectives, priorities, and goals for each year. The Ministry and RCMP are expected to meet at least quarterly to allow for monitoring throughout the year. The RCMP is also required to report in writing progress towards these expectations at the end of the year. The agreement does not require the RCMP to provide explanations when service quality does not meet the agreed expectations. It also does not set or require specific measures or targets to help assess the quality of the services provided.

The agreement describes the basis for billing and paying for the services provided. The RCMP bills during the year based on the budget. The RCMP determines the actual costs of the services at year-end. The difference between the amounts billed and the actual cost determined at year-end is to be refunded or paid as part of the first quarter payment in the following year.

The agreement requires the RCMP to report monthly on expenses and explain future significant expenses that it is likely to incur; however, the agreement does not require reporting of comparisons of budget to actual expenses. Following the end of the year, the RCMP must provide a final report of expenses for the year compared to budget, with explanations

where actual expenses varied significantly from the budget. The agreement does not provide clear direction regarding those explanations. For example, the agreement does not specify whether explanations are to be in writing or identify thresholds over which explanation is required. The agreement does not provide for the Ministry to obtain assurance regarding the expenses incurred by the RCMP to verify that the Ministry was billed correctly for the services received.

The agreement provides that the federal and provincial ministers will deal with any issues or disputes as they see fit. The agreement does not set out a process to follow should they be unable to reach agreement. A stronger practice would be to provide for a dispute resolution process in the agreement to address such issues should they arise.

As noted above, the agreement came into force in 1992 and expires in 2012. The Ministry is working with other provinces and territories to negotiate new agreements with the Government of Canada for the services of the RCMP.

8. We recommend the Ministry of Corrections, Public Safety and Policing establish an adequate provincial policing services agreement with the Royal Canadian Mounted Police that:

- ◆ includes performance targets to measure progress towards planned objectives
- ◆ allows for verification that costs charged by the Royal Canadian Mounted Police for provincial policing are accurate
- ◆ requires adequate written explanations of differences between planned and actual results
- ◆ describes processes for resolving disputes

Monitor service performance

We expected the Ministry to allocate resources to monitor whether requirements of the service agreement with the RCMP are being met. Monitoring service performance requires obtaining and analyzing

information about service objectives, including operational and financial responsibilities. Monitoring involves information from oral discussions and meetings, as well as written reports.

The Ministry's Policing Services Division is responsible for policing programs in the Province, including administration of the agreement with Canada for the use of the RCMP. Job descriptions and hiring practices help ensure that Ministry employees have the required knowledge and skills to perform their duties.

The Ministry did not provide the RCMP with its service expectations (i.e., objectives and priorities) in writing except for financial expectations. Management told us that in the past it communicated the Ministry's expectations by providing the RCMP with the policing portion of the Ministry's public performance plan. The Ministry told us that it expects to share similar information in the future.

Ministry employees meet regularly with the RCMP. They discuss priorities as part of these meetings. However, these meetings do not constitute a comprehensive communication of Ministry objectives and priorities to ensure the RCMP understands the Ministry's expectations and to put the RCMP in a position to report back on these. The Ministry's communication of priorities to the RCMP should also include performance targets to enable the RCMP to report—and the Ministry to assess—whether objectives are achieved and to allow for explanations when they are not achieved.

9. We recommend the Ministry of Corrections, Public Safety and Policing ensure it communicates to the Royal Canadian Mounted Police in writing its provincial policing service level objectives and priorities each year.

The RCMP did not provide the Ministry with an annual report on performance for the year ended March 31, 2008 until February 2009. This report was very brief and did not contain sufficient information to permit the Ministry to assess the RCMP's performance. Ministry employees did meet regularly with the RCMP during the year to obtain verbal updates on activities and issues. This included a Ministry employee attending the RCMP's monthly division executive committee meetings where operational and financial issues are discussed.

Every year, the RCMP submits a budget proposal to the Ministry that sets out the estimated cost of its services and the cost of any new initiatives the RCMP would like to pursue. The Ministry reviews this information to determine if the budget is reasonable and aligns with the Ministry's objectives and priorities for the year. The Ministry responds in writing regarding the approved budget amount.

The RCMP provides monthly financial reports to the Ministry that include a forecast of expenses to the year-end, as well as comparisons to prior year expenses. The RCMP also provides a year-end report of expenses. However, in the period we audited, these reports no longer included comparisons of budget to actual expenses. Nor did the RCMP provide written explanations of differences between budget and actual expenses. Management told us it receives verbal explanations of differences and has the opportunity to discuss any issues at meetings with RCMP officials.

10. We recommend the Ministry of Corrections, Public Safety and Policing obtain regular reports from the Royal Canadian Mounted Police on progress towards service level objectives and priorities, including explanations of differences between actual and planned results.

The Ministry does not receive independent reports or have other processes to verify that the costs charged by the RCMP are accurate. Without knowing if costs charged by the RCMP are accurate, the Ministry risks overpaying for the services it receives.

11. We recommend the Ministry of Corrections, Public Safety and Policing verify that costs charged by the Royal Canadian Mounted Police for provincial policing are accurate.

Manage ongoing service delivery

We expected the Ministry would have processes to identify, prioritize, control, and report on risks to police service delivery. We expected the Ministry would hold regular meetings with the RCMP to identify and address performance issues. We anticipated the Ministry would follow established processes to resolve disputes with the RCMP.

The Ministry does not have a formal risk framework or carry out formal risk assessments to prioritize risks to police service delivery. However, the Ministry does identify strategic risks related to policing in the province and the agreement as part of its strategic planning process. Also, Ministry employees report risks informally when they discuss risks at executive meetings and at meetings with the RCMP. A structured risk process would help to ensure the Ministry identifies, prioritizes, and controls all significant risks.

As noted, the Ministry identifies risks as part of its strategic planning process. The Ministry responds to these risks by planning specific initiatives, for example, to counter gang activity. The Ministry allocates funding to these initiatives in its budget process.

The Ministry meets regularly with the RCMP. Contact takes place at various levels within the RCMP including senior RCMP members and financial staff. The Ministry told us it also maintains day-to-day informal contact with the RCMP. This contact helps the Ministry to manage ongoing service delivery and risks in a timely way.

12. We recommend the Ministry of Corrections, Public Safety and Policing identify and treat all significant risks to police service delivery by the Royal Canadian Mounted Police.

As noted above under “Establish an appropriate service agreement,” there is no clearly established process to resolve disputes between the Ministry and the RCMP. It is good practice to have a process in case future disputes arise. The Ministry told us Saskatchewan has not had any significant disputes with the RCMP in recent years. The Ministry does document issues that arise and their resolution.

The agreement calls for reviews of RCMP services every five years. The reviews are carried out jointly with the RCMP and other provinces and territories receiving RCMP services. The most recent review is still ongoing. The review process is intended to identify issues with services and costs and recommend improvements. The participants in the review expect their recommendations to be considered for the next agreement for RCMP services in 2012.

Selected references

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