

Chapter 12

Justice

1.0 MAIN POINTS

This chapter reports the results of the annual audit of the Ministry of Justice (Ministry), its agencies, and special purpose funds for the year ended March 31, 2015.

The Ministry, its agencies, and special purpose funds complied with the authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing. The 2014-15 financial statements of its agencies and special purpose funds are reliable.

The Ministry and its agencies had effective rules and procedures to safeguard public resources except the Ministry needs to improve its information technology (IT) processes by preparing and testing its disaster recovery plans, and ensuring unneeded user access to its computer systems and data is removed on a timely basis.

2.0 INTRODUCTION

The Ministry of Justice's mandate is to provide a fair justice system that upholds the law, promotes safe and secure communities, and provides legal and justice policy advice to the Government.¹

2.1 Financial Overview

For the year ended March 31, 2015, the Ministry spent \$564.6 million on its programs. For 2014-15, the Ministry also had revenues totalling \$160.1 million² comprised primarily of fines, fees, and transfers from federal and municipal governments.

Figure 1 – Expenses by Major Program

	Estimates 2014-15	Actual 2014-15
	(in millions)	
Central Management and Services	\$ 48.8	\$ 49.4
Courts and Civil Justice	59.4	62.8
Legal and Policy Services	33.6	33.8
Community Safety Outcomes	16.4	15.2
Community Justice	20.9	20.6
Boards and Commissions	28.3	28.1
Custody, Supervision and Rehabilitations Services	158.4	160.9

¹ Ministry of Justice, 2014-15 Annual Report, p. 5.

² Ibid., p. 34.



	Estimates 2014-15	Actual 2014-15
	(in millions)	
Policing	190.2	189.6
Saskatchewan Police Commission	1.5	1.4
Major Capital Projects	37.7	33.3
Total Appropriation	<u>595.2³</u>	<u>595.1</u>
Capital Asset Acquisitions	(37.7)	(32.8)
Non-Appropriated Expense Adjustment	1.3	2.3
Total Expense	<u>\$ 558.8</u>	<u>\$ 564.6</u>

Source: Ministry of Justice, 2014-15 Annual Report, p. 32-33.

2.2 Related Special Purpose Funds and Crown Agencies

The Ministry was responsible for the following special purpose funds and Crown agencies each with a March 31 year-end:

Special Purpose Funds (funds)

Correctional Facilities Industries Revolving Fund
 Criminal Property Forfeiture Fund
 Law Reform Commission of Saskatchewan
 Office of Residential Tenancies – Director’s Trust Account
 Provincial Mediation Board Trust Accounts
 Queen’s Printer Revolving Fund
 Victims’ Fund

Crown Agencies (agencies)

Financial and Consumer Affairs Authority of Saskatchewan
 Public Guardian and Trustee of Saskatchewan
 Saskatchewan Legal Aid Commission

The Public Guardian and Trustee of Saskatchewan is reported separately in Chapter 15. This chapter reports the results for the Ministry of Justice, the funds, and the remaining two agencies.

3.0 AUDIT CONCLUSIONS AND SCOPE

In our opinion, for the year ended March 31, 2015:

- ▶ **The Ministry and its agencies had effective rules and procedures to safeguard public resources except for the information technology (IT) matters reported in this chapter**

³ The Ministry of Justice received approval of additional funding of \$4.6 million in 2014-15 through 2014-15 Supplementary Estimates – March. www.finance.gov.sk.ca/budget2015-16/FinanceSuppEstimatesMarch2014-15.pdf (8 October 2015).

- › **The Ministry, its agencies, and its funds complied with the authorities, listed in Exhibit 5.1, governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing**
- › **The financial statements of the Ministry's agencies and funds are reliable**

We used the control framework published by CPA Canada to make our judgments about the effectiveness of the Ministry's and its agencies controls. The control framework defines control as comprising elements of an organization that, taken together, support people in the achievement of an organization's objectives.

We paid particular attention to the Ministry's financial-related controls for the courts and civil justice, adult corrections, young offender programs, and policing and community safety.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Monitoring IT Security

We recommended that the Ministry of Justice (formerly the Ministry of Justice and Attorney General) adequately monitor the security of its information technology systems and data. (2008 Report – Volume 3; Public Accounts Committee agreement February 2, 2010)

Status – No Longer Relevant, see recommendations in **Sections 4.2** and **4.3** for the remaining weaknesses.

Since 2011, the Ministry and the Ministry of Central Services (Central Services) have had a memorandum of understanding (MOU) regarding the IT services that Central Services provides. The MOU includes the Ministry's IT security and specific disaster recovery requirements. The MOU requires Central Services to provide the Ministry with regular reports to help it monitor the services provided.

In 2014-15, the Ministry received reports from Central Services about security services provided, including a new annual report outlining known security issues. Also, the Ministry regularly discussed security issues with Central Services. This information helps the Ministry to make decisions about the security of its IT systems.

4.2 Disaster Recovery Requirements Needed

The MOU between the Ministry and Central Services also includes the Ministry's disaster recovery requirements. However, per the MOU, the Ministry is responsible to work with Central Services to ensure that adequate recovery services are in place that align with the Ministry's service delivery needs (i.e., test the effectiveness of disaster recovery plans).



The Ministry did not receive reports from Central Services on disaster recovery requirements and had not tested disaster recovery plans for its critical systems (e.g., Criminal Justice Information Management System). It also had not determined how it plans to respond to the risk that Central Services may not be able to recover its critical systems and data in the event of a disaster.

Not preparing and testing the effectiveness of disaster recovery plans increases the risk that the Ministry's critical systems may not be available in the event of a disaster.

- 1. We recommend that the Ministry of Justice prepare and test its disaster recovery plans for its critical information technology systems.**

4.3 Timely Removal of User Access Needed

The Ministry needs to follow its procedures for ensuring only authorized individuals have access to its computer systems and data.

The Ministry did not request timely removal of access to its financial and payroll systems for 9 out of 10 individuals we tested. One user did not have their access removed until 74 days after the individual left the Ministry's employ. Additionally, the Ministry did not request timely removal of network access for 8 out of 10 of the individuals we tested. In five instances, users did not have access removed until between 257 and 385 days after the individual left the Ministry's employ.

Unless the Ministry follows its established procedures for removing unneeded user access, the Ministry cannot ensure that only authorized individuals have access to its computer systems and data. As a result, the Ministry is exposed to the risk of loss of public money and inappropriate access to confidential information (e.g. details about inmates or banking information about individuals collecting support payments).

- 2. We recommend that the Ministry of Justice follow its established procedures for removing unneeded user access to its computer systems and data.**

5.0 EXHIBIT

5.1 Legislation—Summary of Relevant Authorities

Justice

The Administration of Estates Act
The Administration of Estates Regulations
The Correctional Services Act
The Correctional Services Trust Account Regulations
The Department of Justice Act
The Community Justice Programs Regulations
The Enforcement of Maintenance Orders Act, 1997
The Enforcement of Maintenance Orders Regulations, 2009
The Executive Government Administration Act
The Financial Administration Act, 1993
The Police Act, 1990
The Police Regulations
The Provincial Court Act, 1998
The Provincial Court Compensation Regulations
The Public Service Act, 1998
The Purchasing Act, 2004
The Queen's Bench Act, 1998
The Queen's Bench Regulations
The Summary Offences Procedures Act, 1990
The Fine Option Program Regulations, 1991
The Summary Offences Procedures Regulations, 1991
The Victims of Crime Act, 1995
The Victims of Crime Regulations, 1997
The Youth Justice Administration Act
 Orders in Council issued pursuant to the above legislation

Law Reform Commission of Saskatchewan

The Law Reform Commission Act
 Orders in Council issued pursuant to the above legislation

Office of Residential Tenancies – Director's Trust Account

The Financial Administration Act
The Residential Tenancies Act, 2006
The Executive Government Administration Act
 Orders in Council issued pursuant to the above legislation

Provincial Mediation Board Trust Accounts

The Provincial Mediation Board Act
Bankruptcy and Insolvency Act, Part III and X (Canada)
Orderly Payments of Debts Regulations (Canada)
The Executive Government Administration Act
The Tax Enforcement Act, 1993
The Financial Administration Act, 1993
 Orders in Council issued pursuant to the above legislation

Correctional Facilities Industries Revolving Fund

The Correctional Services Act
The Financial Administration Act, 1993
 Orders in Council issued pursuant to the above legislation

Criminal Property Forfeiture Fund

The Seizure of Criminal Property Act, 2009
The Seizure of Criminal Property Regulations, 2009
The Financial Administration Act, 1993
The Executive Government Administration Act
 Orders in Council issued pursuant to the above legislation

Financial and Consumer Affairs Authority of Saskatchewan

The Cemeteries Act, 1999
The Collection Agents Act
The Collection Agents Regulations
The Consumer Protection and Business Practices Act
The Direct Sellers Act
The Direct Sellers Regulations, 1997
The Executive Government Administration Act
The Financial and Consumer Affairs Authority of Saskatchewan Act
The Mortgage Brokers and Mortgage Administration Regulations
The Motor Dealers Act
The Motor Dealers Regulations, 1997
The Payday Loans Act
The Payday Loans Regulations
The Pension Benefits Regulations, 1993
The Saskatchewan Insurance Act
The Saskatchewan Insurance Regulations, 2003
The Securities Act, 1998
The Securities Regulations
The Trust and Loan Corporations Act, 1997
The Trust and Loan Corporations Regulations, 1999
 Orders in Council issued pursuant to the above legislation

Queen's Printer Revolving Fund

The Executive Government Administration Act
The Financial Administration Act, 1993
The Purchasing Act, 2004
The Queen's Printer Act
The Queen's Printer Fees Regulations, 2004
 Orders in Council issued pursuant to the above legislation

Saskatchewan Legal Aid Commission

The Legal Aid Act
The Legal Aid Regulations, 1995
The Financial Administration Act, 1993
 Orders in Council issued pursuant to the above legislation

Victims' Fund

The Executive Government Administration Act
The Financial Administration Act, 1993
The Victims of Crime Act, 1995
The Victims of Crime Regulations, 1997
 Criminal Code (s. 737 Victims Surcharge) (Canada)
 Orders in Council issued pursuant to the above legislation

