

Chapter 11 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, 2016.

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 2015-16 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 IT processes by preparing and testing its disaster recovery plans, and removing unneeded user access to its computer systems and data on a timely basis.

2.0 INTRODUCTION

The Ministry's mandate is to provide a fair justice system that upholds the law and protects the rights of individuals in Saskatchewan, promote safe and secure communities, provide supervision and rehabilitation services for adult and young offenders, and provide legal and justice policy advice to the Government.¹

2.1 Financial Overview

For the year ended March 31, 2016, the Ministry spent \$599.0 million on its programs. For 2015-16, the Ministry also had revenues totalling \$90.9 million² comprised primarily of fines, fees, and transfers from federal and municipal governments.

Figure 1 – Expenses by Major Program

	Estimates 2015-16	Actual 2015-16
	(in millions)	
Central Management and Services	\$ 53.8	\$ 52.0
Courts and Civil Justice	60.6	62.0
Innovation, Legal and Policy Services	35.4	34.8
Community Safety Outcomes	17.0	14.5
Community Justice	20.5	19.1
Boards and Commissions	28.9	29.1
Custody, Supervision and Rehabilitation Services	163.5	169.4

¹ Ministry of Justice, *2015-16 Annual Report*, p. 5.

² *Ibid.*, p. 23.



	Estimates 2015-16	Actual 2015-16
Policing	201.6	194.5
Saskatchewan Police Commission	1.5	1.5
Major Capital Projects	24.9	22.1
Total Appropriation	607.7	599.0
Capital Asset Acquisitions	(24.9)	(19.1)
Non-Appropriation Expense Adjustment ^a	1.3	19.1
Total Expense	\$ 584.1	\$ 599.0

Source: Ministry of Justice, *2015-16 Annual Report*, pp. 21-22.

^aNon-Appropriation Expense Adjustment includes asset amortization of \$5.6 million and capital asset revaluation of \$13.5 million.

2.2 Special Purpose Funds and Agencies

At March 31, 2016, the Ministry was responsible for seven special purpose funds and three Crown agencies each with a March 31 year-end. We report the results of our audit of the Public Guardian and Trustee of Saskatchewan in Chapter 23, Summary of Implemented Recommendations. This chapter reports the results for the Ministry of Justice, the funds, and the remaining two agencies.

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
 Saskatchewan Legal Aid Commission

3.0 AUDIT CONCLUSIONS AND SCOPE

In our opinion, for the year ended March 31, 2016:

- › **The Ministry and its agencies had effective rules and procedures to safeguard public resources except for the Ministry IT matters reported in this chapter**
- › **The Ministry, its agencies, and its funds complied with the authorities listed in Section 5.0 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.

4.0 KEY FINDINGS AND RECOMMENDATIONS

In this section, we outline key observations from our assessments and the resulting recommendations.

4.1 Disaster Recovery Plan Incomplete

We recommended that the Ministry of Justice prepare and test its disaster recovery plans for its critical information technology systems. (2015 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)

Status – Partially Implemented

The Memorandum of Understanding (MOU) between the Ministry and the Ministry of Central Services (Central Services) includes the Ministry's disaster recovery requirements. Under 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).

By September 2016, the Ministry had not developed or tested disaster recovery plans (DRP) for all of its critical systems (e.g., maintenance orders and fines systems). It had a DRP for its Criminal Justice Information Management System (CJIMS)—a critical IT system.

In May 2016, the Ministry tested its CJIMS DRP using the assumption that the data centre it uses under its MOU with Central Services would be available. The Ministry plans to update and test its CJIMS DRP to include a new CJIMS module for fines once the module is implemented in 2016-17.

The Ministry has 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 that a disaster also affects other or all systems in the data centre.

Without a complete and tested disaster recovery plan for all of the Ministry's critical IT systems, the risk increases that those systems may not be available when needed.



4.2 Timely Removal of User Access Needed

We recommended that the Ministry of Justice follow its established procedures for removing unneeded user access to its computer systems and data. (2015 Report – Volume 2; Public Accounts Committee has not yet considered this recommendation)

Status – Partially Implemented

The Ministry did not consistently follow its procedures for ensuring only authorized individuals have access to its computer systems and data.

During 2015-16, the Ministry began to review reports, from its human resources system, listing employees no longer working for the Ministry. The Ministry identified that the reports were not accurate and worked with its service provider to correct the reports. In June 2016, it began to review reports again. However, it did not consistently do so on a regular basis. Management advised us this was due to staff turnover.

In addition, the Ministry did not request timely removal of unneeded network user access for 3 of 10 of the individuals we tested (2014-15: 8 of 10 individuals). In one instance, the user's access was not removed until 49 days after the individual left the Ministry's employ (2014-15: 385 days). Also, the Ministry did not request timely removal of unneeded user access to one of its key financial systems for 1 of 3 individuals we tested (2014-15: 9 of 10 individuals). This user's access was not removed until 26 days after the individual left the Ministry's employ (2014-15: 74 days).

Unless the Ministry follows its established procedures for removing unneeded user access on a timely basis, 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 its information.

5.0 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 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 Justice and Attorney General Act
The Ministry of Justice Regulations
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

Law Reform Commission of Saskatchewan

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

Office of Residential Tenancies – Director's Trust Account

The Residential Tenancies Act, 2006
The Residential Tenancies Regulations, 2007
The Financial Administration Act, 1993
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 X (Federal)
Orderly Payments of Debts Regulations (Federal)
The Executive Government Administration Act
The Financial Administration Act, 1993
 Orders in Council issued pursuant to the above legislation

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

Correctional Facilities Industries Revolving Fund

The Correctional Service Act, 2012

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 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 Credit Union Act, 1998

The Credit Union Regulations, 1999

The Direct Sellers Act

The Direct Sellers Regulations, 1997

The Financial and Consumer Affairs Authority of Saskatchewan Act

The Mortgage Brokers and Mortgage Administration Act

The Mortgage Brokers and Mortgage Administration Regulations

The Motor Dealers Act

The Motor Dealers Regulations

The Payday Loans Act

The Payday Loans Regulations

The Pension Benefits Act, 1992

The Pension Benefits Regulations, 1993

The Saskatchewan Insurance Act

The Saskatchewan Insurance Regulations, 2003

The Securities Act, 1988

The Securities Regulations

The Trust and Loan Corporations Act, 1997

The Trust and Loan Corporations Regulations, 1999

The Executive Government Administration Act

Orders in Council issued pursuant to the above legislation

Queen's Printer Revolving Fund

The Queen's Printer Act

The Queen's Printer Fees Regulations, 2004

The Purchasing Act, 2004

The Executive Government Administration Act

The Financial Administration Act, 1993

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 Victims of Crime Act, 1995

The Victims of Crime Regulations, 1997

The Criminal Code (s. 737)

The Executive Government Administration Act

The Financial Administration Act, 1993

Orders in Council issued pursuant to the above legislation

