

Chapter 10

Justice and Attorney General, and Corrections and Policing

1.0 MAIN POINTS

The Ministry of Justice and Attorney General, the Ministry of Corrections and Policing, and their agencies had effective rules and procedures to safeguard public resources except that staff did not always ensure unneeded access of former employees to its computer systems was removed promptly. Not following these established processes makes the ministries' data and systems vulnerable to inappropriate access.

During 2017-18, the ministries, their agencies, and their special purpose funds complied, in all significant respects, with the authorities governing their activities related to financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing.

The 2017-18 financial statements of the ministries' agencies and special purpose funds are reliable.

2.0 INTRODUCTION

On February 2, 2018, Cabinet split the Ministry of Justice into two separate ministries: the Ministry of Justice and Attorney General, and the Ministry of Corrections and Policing.

The mandate of the Ministry of Justice and Attorney General is to provide a fair justice system that upholds the law, promotes safe and secure communities, and provide legal and justice policy advice to the Government. The mandate of the Ministry of Corrections and Policing is to provide a fair justice system that promotes safe and secure communities, provide supervision and rehabilitation services for adult and young offenders, and ensure policing programs uphold the rule of law and protect society and rights of individuals.¹

The ministries centrally manage certain services including financial, planning, communication, accommodation management, and supports to the justice system.²

This chapter includes the results of our annual integrated audit of the ministries, their agencies, and special purpose funds for the year ended March 31, 2018.

2.1 Financial Overview

For the year ended March 31, 2018, the ministries had combined revenues totalling \$103.8 million comprised primarily of fines and fees, and transfers from federal and municipal governments. In addition as shown in **Figure 1**, they spent \$619 million on their programs in 2017-18.

¹ Ministry of Corrections and Policing and Ministry of Justice and Attorney General, *Annual Report for 2017-18*, p. 5.

² *Government of Saskatchewan – 2018-19 Estimates*, pp. 93-94.

**Figure 1 – Major Programs and Spending**

	Estimates 2017-18 ^A	Actual 2017-18
	(in millions)	
Central Management and Services	\$ 48.1	\$ 48.0
Courts and Civil Justice	58.4	62.5
Innovation, Legal and Policy Services	36.2	35.3
Community Safety and Well-Being	36.6	33.4
Boards, Commissions and Independent Offices	37.3	44.2
Custody, Supervision and Rehabilitation Services	165.6	181.5
Policing	204.3	204.8
Saskatchewan Police Commission	1.5	1.5
Capital and Improvements	13.0	10.3
Total Appropriation	601.0	621.5
Capital Asset Acquisitions	(13.0)	(9.0)
Capital Asset Amortization	6.0	6.5
Total Expense	\$ 594.0	\$ 619.0

Source: Ministry of Corrections and Policing and Ministry of Justice and Attorney General, *Annual Report for 2017-18*, pp. 21-22.

^A During 2017-18, the Ministry of Justice and Attorney General received a budget increase through a special warrant of \$10 million. The Ministry of Corrections and Policing received a supplementary estimate of \$12 million.

2.2 Special Purpose Funds and Agencies

At March 31, 2018, the Ministries were responsible for the following special purpose funds and Crown agencies, each with a March 31 year-end.

We have reported the results of our audits of special purpose funds in [blue font](#) in the chapter identified. This chapter reports the results of our audits of the ministries, the seven remaining special purpose funds, and two Crown agencies.

Special Purpose Funds

Correctional Facilities Industries Revolving Fund
 Criminal Property Forfeiture Fund
 Financial and Consumer Affairs Authority of Saskatchewan
 Office of Residential Tenancies – Director’s Trust Account
 Provincial Mediation Board Trust Accounts
 Public Guardian and Trustee of Saskatchewan
 Queen’s Printer Revolving Fund
[Victims’ Fund \(Chapter 9\)](#)

Crown Agencies

Law Reform Commission of Saskatchewan
 Saskatchewan Legal Aid Commission

3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2018:

- **The ministries and their agencies had effective rules and procedures to safeguard public resources except for the matter described in this chapter**
- **The ministries, their agencies, and their funds have complied, in all significant respects, with the provisions of the legislative and related authorities listed in Section 5.0 pertaining to their financial reporting, safeguarding of public resources, spending, revenue raising, borrowing, and investing activities**
- **The financial statements of the ministries' agencies and funds are reliable**

We used standards for assurance engagements published in the *CPA Canada Handbook – Assurance* (including CSAE 3001) to conduct our audit. We used the control framework published by CPA Canada to make our judgments about the effectiveness of the ministries' and their 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.

In the audit, we paid particular attention to the following: processes related to the existence and accuracy of overtime payroll expenses; the completeness and accuracy of RCMP policing services expenses, payables, and contractual obligations; the implementation of the Criminal Justice Information Management System (e.g., conversion of data); and ministries' requests for the Board of Revenue Commissioners approval for write-offs of uncollectible fines.

4.0 KEY FINDINGS AND RECOMMENDATIONS

4.1 Timely Removal of User Access Needed

We recommended that the Ministry of Justice and Attorney General and the Ministry of Corrections and Policing follow their established procedures for removing unneeded user access to their computer systems and data. (2015 Report – Volume 2; Public Accounts Committee agreement January 11, 2017)

Status – Partially Implemented

The ministries did not consistently follow their procedures for ensuring only authorized individuals have access to their IT systems and data. The ministries' policies require users to have their IT access removed immediately once they have left the ministries.

For the 2017-18 fiscal year, we found for ten users we tested:

- For three users, ministry staff did not submit to the Ministry of Central Services their request to remove network access on a timely basis; requests were submitted between 16 to 26 days after users no longer worked at the ministries.



- For another three users, neither their Criminal Justice Information Management System access nor their network access was removed on a timely basis (between two to three months after they no longer worked at the ministries).

The ministries use the Criminal Justice Information Management System to maintain data on custody, supervision, and rehabilitation of offenders; and to track the collection of fines.

Subsequent to year-end (starting in May 2018), the Public Service Commission started notifying staff at the Ministry of Justice and Attorney General and the Ministry of Corrections and Policing when employees no longer worked with the ministries. The Public Service Commission also notifies the Ministry of Central Services. The ministries expect this new process to aid in timely removal of unneeded user access to their IT systems and data.

Not removing unneeded user IT access promptly increases the risk of unauthorized access to IT systems and data including confidential information, and of inappropriate modifications to IT systems or data.

4.2 Disaster Recovery Plan Completed and Tested

We recommended that the Ministry of Justice and Attorney General prepare and test its disaster recovery plans for its critical information technology systems. (2015 Report – Volume 2; Public Accounts Committee agreement January 11, 2017)

Status – Jointly Implemented by both Ministries

During 2017-18, the ministries completed their disaster recovery plan for their critical IT systems (i.e., Automated Collection Enforcement System, Electronic Prosecutions Information Centre, and Criminal Justice Information Management System).

The ministries successfully tested the disaster recovery plan in May 2018 with a mock disaster.

5.0 SUMMARY OF RELEVANT LEGISLATION

Justice and Attorney General, and Corrections and Policing

The Administration of Estates Act
The Administration of Estates Regulations
The Correctional Services Act, 2012
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, 2016
The Police Act, 1990
The Police Regulations

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 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 Procedure Act, 1990
The Fine Option Program Regulations, 1991
The Summary Offences Procedure Regulations, 1991
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 Services 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

Public Guardian and Trustee of Saskatchewan

The Administration of Estates Act
The Administration of Estates Regulations
The Adult Guardianship and Co-decision-making Act
The Adult Guardianship and Co-decision-making Regulations
The Children's Law Act, 1997
The Dependent's Relief Act, 1996
The Executive Government Administration Act
The Missing Persons and Presumption of Death Act
The Missing Persons and Presumptions of Death Regulations
The Pension Benefits Act, 1992
The Pension Benefits Regulations, 1993
The Pension Benefits Standard Regulations 1985 (Canada)
The Public Guardian and Trustee Act
The Public Guardian and Trustee Regulations
The Trustee Act, 2009
 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

Law Reform Commission of Saskatchewan

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

Saskatchewan Legal Aid Commission

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

The Motor Dealers Act
The Motor Dealers Regulations
The Payday Loans Act
The Payday Loans Regulations
The Pension Benefits Act, 1992
The Pension Benefit 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

Office of Residential Tenancies – Director's Trust Account

The Residential Tenancies Act, 2006
The Residential Tenancies Regulations, 2007
The Executive Government Administration Act
The Financial Administration Act, 1993
 Orders in Council issued pursuant to the above legislation

Provincial Mediation Board Trust Accounts

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

