

## Chapter 36

# Justice and Attorney General – Enforcing Maintenance Payments

### 1.0 MAIN POINTS

Under *The Enforcement of Maintenance Orders Act, 1997*, the Ministry of Justice and Attorney General is responsible for enforcing court-ordered agreed-upon payments for child or spousal support.

By August 2018, the Ministry made progress towards implementing the two remaining recommendations we made in our 2012 audit of this area. The Ministry developed reports to help it better monitor maintenance payers defaulting on support payments. In addition, these reports can be useful in identifying those payers for which the Ministry may have inaccurate or outdated information.

However, the Ministry staff was not always reviewing these reports. Not consistently reviewing reports increases the risk of the Ministry not taking appropriate enforcement actions, and not determining whether it has accurate and up-to-date information for maintenance payers.

### 2.0 INTRODUCTION

Single parents raising children on low or moderate incomes depend on the timely receipt of maintenance payments.

The Ministry is required to provide a fair justice system that upholds the law and protects the rights of all individuals in Saskatchewan.<sup>1</sup> This includes administering the maintenance enforcement program in the province. The maintenance enforcement program involves monitoring and collecting support payments ordered by the court or agreed to by the two parties, and paying them to appropriate recipients (e.g., specified parents or guardians). If necessary, the Ministry also enforces the payments under court orders or agreements for maintenance.<sup>2</sup>

The Ministry's Maintenance Enforcement Office, established in 1986, has about 42 employees of which 18 are enforcement officers. Each year, the Ministry collects payments from about 9,300 payers and pays recipients approximately \$45 million in support payments.

This chapter describes our third follow-up of the Ministry's actions on recommendations we first made in 2012. In our *2012 Report – Volume 1*, Chapter 10, we identified areas where the Ministry could improve its processes to enforce maintenance payments. We made five recommendations. In our two subsequent follow-ups of the Ministry's actions

<sup>1</sup> Ministry of Justice and Attorney General, *Annual Report for 2017-18*, p. 5.

<sup>2</sup> The Ministry, at the recipient's or payer's request, registers spousal and/or child support court orders and agreements, records and monitors payments, and takes enforcement action when the required payments are missed or late. [www.saskatchewan.ca/residents/family-and-social-support/child-support/paying-and-receiving-child-support](http://www.saskatchewan.ca/residents/family-and-social-support/child-support/paying-and-receiving-child-support) (28 August 2018).



on these recommendations, we found the Ministry had implemented three of the five recommendations by September 30, 2016.

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook – Assurance* (CSAE 3001). To evaluate the Ministry's progress towards meeting our recommendations, we used the relevant criteria from the original audit. The Ministry's management agreed with the criteria in the original audit.

In this follow-up audit, we interviewed staff responsible for the enforcement of maintenance payments. To test key aspects of the maintenance enforcement processes, we examined a sample of client files for evidence of periodic review by maintenance enforcement officers, and reviewed reports the Ministry used to monitor outstanding maintenance payments.

## 3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at August 28, 2018, and the Ministry's actions up to that date. We found that the Ministry partially implemented both remaining recommendations.

### 3.1 Monitoring Reports Inconsistently Reviewed

***We recommended that the Ministry of Justice and Attorney General periodically review reports that show who owes outstanding maintenance support payments, how much is owed, and how long amounts have been outstanding.*** (2012 Report – Volume 1; Public Accounts Committee agreement December 9, 2013)

**Status** – Partially Implemented

***We recommended that the Ministry of Justice and Attorney General keep accurate and up-to-date information for its maintenance enforcement clients.*** (2012 Report – Volume 1; Public Accounts Committee agreement December 9, 2013)

**Status** – Partially Implemented

Since 2016, the Ministry developed system reports enabling management to monitor maintenance payers defaulting on their support payments, but maintenance enforcement officers did not consistently document their review of these reports.

The Ministry's Maintenance Enforcement Office uses two key reports to monitor outstanding maintenance support payments: the Default List, and the Support Payment Compliance Report.

- The Default List identifies maintenance payers defaulting on their support payments. The information in this report is also useful in identifying those payers for which the Ministry may have inaccurate or outdated information. The Ministry expects

enforcement officers to review the Default List, along with their client files, every two months and leave evidence of review in the system (i.e., by changing the status).

- The Support Payment Compliance Report details the total expected support payments, the total actual payments, and the collection rate for each enforcement officer for a specific period (i.e., for a month). Management uses this report to monitor collection rates and identify case files requiring further investigation with enforcement officers.

Our review of 38 client files found five instances where the enforcement officers did not leave evidence of their periodic review of the Default List and related client files. In these instances, the length of time between maintenance officers' documented review of the case files ranged from 4 months to 14 months.

We found that management regularly reviewed the Support Payment Compliance Report.

Management communicated with maintenance enforcement officers in August 2018 to clarify the importance of updating the action status for their case files. The Ministry plans to develop a report to help management monitor whether maintenance officers consistently review the default lists and client files.

Not reviewing the default list and client files increases the risk of the Ministry not taking appropriate enforcement actions and not determining whether it has accurate and up-to-date information for maintenance payers.

