

## Chapter 2

### Corrections and Policing

#### 1.0 MAIN POINTS

The Ministry of Corrections and Policing had effective rules and procedures to safeguard public resources except that staff did not always ensure prompt removal of unneeded access for former employees to its computer systems. Not following established processes makes the Ministry's data and systems vulnerable to unauthorized access or inappropriate modifications.

During 2018–19, Corrections and Policing and its special purpose funds complied with the financial authorities governing their activities related to financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing.

The 2018–19 financial statements of the Ministry's special purpose funds are reliable.

#### 2.0 INTRODUCTION

The mandate of the Ministry of Corrections and Policing is to provide a fair justice system that promotes safe and secure communities; provides supervision and rehabilitation services for adult and young offenders, and ensures policing programs uphold the rule of law and protect society and the rights of individuals.<sup>1</sup>

The Ministry of Justice and Attorney General and the Ministry of Corrections and Policing jointly share supports for aspects of their activities, called Integrated Justice Services. This enables the strategic integration of the justice system through the provision of joint services, processes and functions to these ministries.<sup>2</sup> Areas of joint support include finance, planning, communications, capital investments and improvement, and certain community safety initiatives and programming.

This chapter includes the results of our annual integrated audit of Corrections and Policing and its special purpose funds for the year ended March 31, 2019.

#### 2.1 Financial Overview

For the year ended March 31, 2019, the Ministries of Justice and Attorney General and Corrections and Policing had combined revenues totalling \$109.6 million comprised primarily of fines and fees, and transfers from federal and municipal governments.<sup>3</sup> In addition, as shown in **Figure 1**, they spent \$644 million on their programs in 2018–19. At March 31, 2019, the Ministry of Corrections and Policing had \$15 million accounts receivable and \$67 million accounts payable.

<sup>1</sup> Ministry of Corrections and Policing, Ministry of Justice and Attorney General, *Annual Report for 2018–19*, p. 5.

<sup>2</sup> *Ibid.*

<sup>3</sup> *Ibid.*, p. 24.

**Figure 1—Combined Expenses of the Ministries of Justice and Attorney General and Corrections and Policing, and Integrated Justice Services by Program**

	Original Estimates 2018–19 <sup>A</sup>	Actual 2018–19 <sup>B</sup>
	(in millions)	
Central Management and Services <sup>C,D,E</sup>	\$ 51.1	\$ 49.2
Integrated Services <sup>C</sup>	35.1	37.9
Capital and Improvements <sup>C</sup>	<u>13.3</u>	<u>10.7</u>
<b>Jointly Administered</b>	<b>99.5</b>	<b>97.8</b>
Courts and Civil Justice <sup>D</sup>	65.8	64.7
Innovation and Legal Services <sup>D</sup>	38.1	36.5
Boards, Commissions, and Independent Offices <sup>D</sup>	<u>38.5</u>	<u>40.3</u>
<b>Ministry of Justice and Attorney General</b>	<b>142.4</b>	<b>141.5</b>
Policing and Community Safety Services <sup>E</sup>	221.9	217.0
Custody, Supervision, and Rehabilitation Services <sup>E</sup>	175.9	185.2
Demand Reduction and Modernization <sup>E</sup>	5.0	3.5
Saskatchewan Police Commission <sup>E</sup>	<u>1.5</u>	<u>1.5</u>
<b>Ministry of Corrections and Policing</b>	<b><u>404.3</u></b>	<b><u>407.2</u></b>
<b>Total Appropriations<sup>C,D,E</sup></b>	<b><u>646.2</u></b>	<b><u>646.5</u></b>
Capital Asset Acquisitions <sup>C,D,E</sup>	(13.3)	(9.2)
Capital Asset Amortization <sup>C,D,E</sup>	<u>6.5</u>	<u>7.1</u>
<b>Total Expense</b>	<b><u>\$ 639.4</u></b>	<b><u>\$ 644.4</u></b>

Source: Ministry of Corrections and Policing, Ministry of Justice and Attorney General, *Annual Report for 2018–19*, pp. 22–23.

<sup>A</sup> During 2018–19, the Ministry of Justice and Attorney General received a supplementary estimate of \$1 million, and the Ministry of Corrections and Policing received a supplementary estimate of \$2.78 million.

<sup>B</sup> Integrated Justice Services' actual expense is overstated by \$1.9 million due to including an unauthorized government transfer.

<sup>C</sup> Vote 91 Integrated Justice Services.

<sup>D</sup> Vote 3 Ministry of Justice and Attorney General.

<sup>E</sup> Vote 73 Ministry of Corrections and Policing.

## 2.2 Special Purpose Funds

This chapter reports the results of our audit of Corrections and Policing and two special purpose funds. At March 31, 2019, Corrections and Policing was responsible for the following special purpose funds, each with a March 31 year-end.

### Special Purpose Funds:

Correctional Facilities Industries Revolving Fund

Criminal Property Forfeiture Fund

## 3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2019, we found, in all material respects:

- **Corrections and Policing had effective rules and procedures to safeguard public resources except for the matter described in this chapter**
- **Corrections and Policing and its special purpose funds complied with the following authorities governing their activities related to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing:**

### **Corrections and Policing**

*The Correctional Services Act, 2012*  
*The Correctional Services Regulations, 2013*  
*The Correctional Services Trust Account Regulations*  
*The Executive Government Administration Act*  
*The Financial Administration Act, 1993*  
*The Ministry of Corrections and Policing Regulations*  
*The Police Act, 1990*  
*The Police Regulations*  
*The Public Service Act, 1998*  
*The Purchasing Act, 2004*  
*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

- **The financial statements of each fund are reliable**

We used standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (including CSAE 3001 and 3531) to conduct our audit. We used the control framework included in COSO's *Internal Control—Integrated Framework* to make our judgments about the effectiveness of the Ministry's controls.

In our Ministry audit, we paid particular attention to the following: the existence and accuracy of overtime payroll expenses, the completeness of RCMP policing services expenses and payables, processes to track contractual obligations, processes to tender goods and services, and processes to ensure timely removal of user access to IT systems.

## 4.0 KEY FINDINGS AND RECOMMENDATION

### 4.1 Timely Removal of User Access Needed

***We recommended the Ministry of Corrections and Policing follow its established procedures for removing unneeded user access to its computer systems and data.*** (2015 Report – Volume 2, p. 74, Recommendation 2; Public Accounts Committee agreement January 11, 2017)

**Status—Partially Implemented**



Corrections and Policing inconsistently followed its procedures for ensuring only authorized individuals retain access to its IT systems and data. Its policies require users' IT access be removed immediately once they leave the Ministry.

For the 2018–19 fiscal year, we found:

- For four of ten users tested, Corrections and Policing staff did not ask the Ministry of Central Services to remove network access promptly, for two of those users, Corrections and Policing requested removal four months later and only after staff noticed the users in an inactive account report
- For three of seven users tested, staff did not ask for access removal to its Criminal Justice Information Management System (CJIMS) or the network on a timely basis (between 9 and 56 days after the users no longer worked at Corrections and Policing)

Corrections and Policing uses CJIMS to maintain data on custody, supervision, and rehabilitation of offenders; and to track the collection of fines.

In early 2018–19, the Public Service Commission started notifying staff at Corrections and Policing when employees no longer worked at the Ministry. Management noted this process helped them improve timeliness in requesting removal of access when employees no longer worked at the Ministry.

Corrections and Policing continues to work on establishing additional processes to ensure it promptly and consistently requests removal of unneeded user access.

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