

Chapter 8

Justice and Attorney General

1.0 MAIN POINTS

The Ministry of Justice and Attorney General and its agencies 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 the Ministry's computer systems. Not following established processes makes the Ministry's data and systems vulnerable to unauthorized access or inappropriate modifications.

During 2018–19, the Ministry, its agencies, 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 agencies and special purpose funds are reliable.

2.0 INTRODUCTION

The mandate of the Ministry of Justice and Attorney General is to provide a fair justice system that upholds the law and protects the rights of all individuals in Saskatchewan; promotes safe and secure communities; and provides legal and justice policy advice to the Government.¹

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.² 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 Justice and Attorney General, its agencies, 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.³ In addition, as shown in **Figure 1**, they spent \$644 million on their programs in 2018–19. At March 31, 2019, the Ministry of Justice and Attorney General had \$13 million accounts receivable and \$3 million accounts payable.

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

² *Ibid.*

³ *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 ^A	Actual 2018–19 ^B
(in millions)		
Central Management and Services ^{C,D,E}	\$ 51.1	\$ 49.2
Integrated Services ^C	35.1	37.9
Capital and Improvements ^C	<u>13.3</u>	<u>10.7</u>
Jointly Administered	99.5	97.8
Courts and Civil Justice ^D	65.8	64.7
Innovation and Legal Services ^D	38.1	36.5
Boards, Commissions, and Independent Offices ^D	<u>38.5</u>	<u>40.3</u>
Ministry of Justice and Attorney General	142.4	141.5
Policing and Community Safety Services ^E	221.9	217.0
Custody, Supervision, and Rehabilitation Services ^E	175.9	185.2
Demand Reduction and Modernization ^E	5.0	3.5
Saskatchewan Police Commission ^E	<u>1.5</u>	<u>1.5</u>
Ministry of Corrections and Policing	<u>404.3</u>	<u>407.2</u>
Total Appropriations^{C,D,E}	<u>646.2</u>	<u>646.5</u>
Capital Asset Acquisitions ^{C,D,E}	(13.3)	(9.2)
Capital Asset Amortization ^{C,D,E}	<u>6.5</u>	<u>7.1</u>
Total Expense	<u>\$ 639.4</u>	<u>\$ 644.4</u>

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

^A 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.

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

^C Vote 91 Integrated Justice Services.

^D Vote 3 Ministry of Justice and Attorney General.

^E Vote 73 Ministry of Corrections and Policing.

2.2 Special Purpose Funds and Agencies

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 audit of Justice and Attorney General, the five remaining special purpose funds, and two Crown agencies.

At March 31, 2019, Justice and Attorney General was responsible for the following special purpose funds and Crown agencies, each with a March 31 year-end.

Special Purpose Funds:

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:

Financial and Consumer Affairs Authority of Saskatchewan
 Law Reform Commission of Saskatchewan
 Saskatchewan Legal Aid Commission

3.0 AUDIT CONCLUSIONS

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

- **The Ministry of Justice and Attorney General, two of its agencies, and one of its special purpose funds had effective rules and procedures to safeguard public resources except for the matter described in this chapter⁴**
- **The Ministry of Justice and Attorney General, its agencies, and its special purpose funds 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 public resources, revenue raising, spending, borrowing, and investing activities**
- **The financial statements of the Ministry's agencies and funds 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 Justice and Attorney General's and its agencies' controls.

In our audit, we paid particular attention to the following: the Ministry's processes to track its contractual obligations and its 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 Justice and Attorney General 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

Justice and Attorney General 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.

⁴ Our Office issues a separate report on internal controls for the Public Guardian and Trustee of Saskatchewan, Financial and Consumer Affairs Authority of Saskatchewan, and Saskatchewan Legal Aid Commission.



For the 2018–19 fiscal year, we found:

- For 1 of 12 users tested, Justice and Attorney General staff did not ask the Ministry of Central Services to remove network access promptly; staff submitted the request 19 days after the user no longer worked at the Ministry
- For three of six users tested, Justice and Attorney General staff did not ask for the removal of access to significant applications on a timely basis (e.g., two users had access for over 150 days after the user no longer worked at the Ministry)

Significant applications include the Criminal Justice Information Management System (CJIMS) and the Multi-Informational Database Applications system (MIDAS Financials). Justice and Attorney General uses CJIMS to maintain data on custody, supervision, and rehabilitation of offenders; and to track the collection of fines. It uses MIDAS Financials to record its revenue and expense transactions.

In early 2018–19, the Public Service Commission started notifying staff at Justice and Attorney General 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.

Justice and Attorney General 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.

5.0 SUMMARY OF RELEVANT LEGISLATION

Justice and Attorney General

The Administration of Estates Act
The Administration of Estates 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 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

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

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 Presumption 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

Financial and Consumer Affairs Authority of Saskatchewan (Continued)

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 Debt Regulations
The Tax Enforcement Act
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 Executive Government Administration Act
 Orders in Council issued pursuant to the above legislation

