

## 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 the Ministry's computer systems. Not following established processes makes the Ministry's data and systems vulnerable to unauthorized access or inappropriate modifications.

During 2019–20, the Ministry and its special purpose funds complied with the authorities governing their activities related to financial reporting, safeguarding public resources, spending, revenue raising, borrowing, and investing.

The 2019–20 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. They call this Integrated Justice Services. It 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.

#### 2.1 Financial Overview

For the year-ended March 31, 2020, the Ministries of Justice and Attorney General and Corrections and Policing had combined revenues totalling \$121.6 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 \$665.5 million on their programs in 2019–20. At March 31, 2020, the Ministry of Corrections and Policing had \$13.3 million accounts receivable and \$73.6 million accounts payable.

<sup>1</sup> Ministry of Corrections and Policing, Ministry of Justice and Attorney General, *Annual Report for 2019–20*, p. 5.

<sup>2</sup> *Ibid.*, p. 5.

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

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

	Original Estimates 2019–20 <sup>A</sup>	Actual 2019–20
	(in millions)	
Central Management and Services <sup>B,C,D</sup>	\$ 48.8	\$ 49.2
Integrated Services <sup>B</sup>	47.9	46.7
Capital and Improvements <sup>B</sup>	<u>10.7</u>	<u>8.0</u>
<b>Jointly Administered</b>	<b>\$ 107.4</b>	<b>\$ 103.9</b>
Courts and Civil Justice <sup>C</sup>	68.6	65.3
Innovation and Legal Services <sup>C</sup>	38.7	40.1
Boards, Commissions, and Independent Offices <sup>C</sup>	<u>40.9</u>	<u>42.7</u>
<b>Ministry of Justice and Attorney General</b>	<b>\$ 148.2</b>	<b>\$ 148.1</b>
Policing and Community Safety Services <sup>D</sup>	220.2	221.4
Custody, Supervision, and Rehabilitation Services <sup>D</sup>	181.2	187.9
Demand Reduction and Modernization <sup>D</sup>	5.3	3.1
Saskatchewan Police Commission <sup>D</sup>	<u>1.7</u>	<u>1.7</u>
<b>Ministry of Corrections and Policing</b>	<b>\$ 408.4</b>	<b>\$ 414.1</b>
<b>Total Appropriations<sup>B,C,D</sup></b>	<b>\$ 664.0</b>	<b>\$ 666.1</b>
Capital Asset Acquisitions <sup>B</sup>	(10.7)	(7.2)
Capital Asset Amortization <sup>B</sup>	<u>6.5</u>	<u>6.6</u>
<b>Total Expense</b>	<b>\$ 659.8</b>	<b>\$ 665.5</b>

Source: Adapted from Ministry of Corrections and Policing, Ministry of Justice and Attorney General, *Annual Report for 2019–20*, p. 22.

<sup>A</sup> During 2019–20, the Ministry of Justice and Attorney General received a supplementary estimate of \$4.06 million, and the Ministry of Corrections and Policing received a supplementary estimate of \$6 million.

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

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

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

## 2.2 Special Purpose Funds

This chapter reports the results of our audit of the Ministry of Corrections and Policing and two special purpose funds. At March 31, 2020, the Ministry was responsible for the following special purpose funds, each with a March 31 year-end—the Correctional Facilities Industries Revolving Fund, and the Criminal Property Forfeiture Fund.

## 3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2020, we found in all material respects:

- **The Ministry of Corrections and Policing had effective rules and procedures to safeguard public resources except for the matter described in this chapter**

- **The Ministry of Correction 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, 2019*  
 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 audits. 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. 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 our Ministry audit, we paid particular attention to the following: the existence and accuracy of overtime expenses, the completeness of RCMP policing services expenses and payables, processes to track contractual obligations and contractual rights, 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 IT 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

The Ministry inconsistently followed its procedures for ensuring only authorized individuals retain access to its IT systems and data. The Ministry’s policies require removing users’ IT access immediately once they leave the Ministry.



For the 2019–20 fiscal year, we found for three of five users tested, staff did not ask for removal of user IT access to the Criminal Justice Information Management System (CJIMS) or to the IT network on a timely basis (between three and seven business days after the users no longer worked at the Ministry). The Ministry uses CJIMS to maintain data on custody, supervision, and rehabilitation of offenders, and to track the collection of fines.

In 2019–20, the Public Service Commission notified staff at the Ministry when employees no longer worked there. Management noted this process helps them improve timeliness in requesting removal of user access to IT applications and networks. However, we found the Commission’s notification process does not include employees going on leaves of absence who subsequently leave the employ of the Ministry.

The Ministry continues to work on establishing additional processes to ensure Ministry branches promptly and consistently request those responsible remove unneeded user IT access.

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.