

## 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 other than Ministry staff did not always ensure prompt removal of unneeded access of former employees to the Ministry's computer systems. Not following established processes makes the Ministry's data and IT systems vulnerable to unauthorized access or inappropriate modifications.

During 2019–20, the Ministry, its agencies, 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 agencies and special purpose funds are reliable.

#### 2.0 INTRODUCTION

This chapter reports the results of our annual audit of Ministry of Justice and Attorney General, its Crown agencies, and four of its five special purpose funds. We report the results of our audit of Justice and Attorney General-Victims' Fund in the chapter identified.

#### 2.1 Background

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.<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. 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.

#### 2.2 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>

<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> Ministry of Corrections and Policing, Ministry of Justice and Attorney General, *Annual Report for 2019–20*, p. 24.



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 Justice and Attorney General had \$15.2 million accounts receivable and \$2.5 million accounts payable.

**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>	10.7	8.0
<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>	40.9	42.7
<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>	1.7	1.7
<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>	6.5	6.6
<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.

## 2.3 Special Purpose Funds and Agencies

At March 31, 2020, Justice and Attorney General was responsible for the following Crown agencies and special purpose funds, each with a March 31 year-end.

### Crown Agencies:

Financial and Consumer Affairs Authority of Saskatchewan

Law Reform Commission of Saskatchewan

Saskatchewan Legal Aid Commission

**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  
 Justice and Attorney General—Victims' Fund (Chapter 9)

## 3.0 AUDIT CONCLUSIONS

In our opinion, for the year ended March 31, 2020, 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 chapter<sup>4</sup>**
- **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 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 Ministry's processes to track its contractual obligations and contractual rights, and its processes to ensure timely removal of user access to IT systems. We also evaluated the Ministry's processes to monitor compliance with the *Summary Offences Procedures Regulations, 1991* for issued manual tickets.

## 4.0 KEY FINDINGS AND RECOMMENDATION

### 4.1 Timely Removal of User IT 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**

<sup>4</sup> Our Office audits the internal controls for the Public Guardian and Trustee of Saskatchewan, Financial and Consumer Affairs Authority of Saskatchewan, and Saskatchewan Legal Aid Commission.



The Ministry of Justice and Attorney General 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 two of ten users tested, Ministry staff did not ask the Ministry of Central Services to remove IT network access promptly; staff submitted the requests 13 business days and 31 business days after the user no longer worked at the Ministry. We found that neither employee accessed the network after termination.
- For five of seven users tested, Ministry staff did not ask for the removal of their access to significant IT applications timely (e.g., removal between three to 72 business days after user no longer worked at the Ministry).

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

In 2019–20, the Public Service Commission notified staff at the Ministry of Justice and Attorney General when employees no longer worked at the Ministry. 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 confirm its 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.

## 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*

### **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*

**Justice and Attorney General – Continued**

*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

**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 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 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 Debt Regulations (Canada)*  
*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

