


Chapter:	Investigations, Inspections and Audits	Classification:	Public Document
Subject:	Audits, Inspections and Process Improvement Reviews		
For:	Entire Division	 Authorized by Executive Director	

1. Policy

- 1.1 It is the policy of Correctional Services that all component parts of the Division will be subject to internal audits and reviews.
- 1.2 Further it is the policy of Correctional Services to facilitate authorized audits, inspections and reviews of the Division by other departmental and governmental agencies, e.g., financial audits.

2. Authority

- 2.1 The authority and requirements for this Policy and Procedure is derived from Section 20 of the *Correctional Services Act* and Section 10 of the *Correctional Services Regulations*.


3. Purpose of Audits and Reviews

- 3.1 Audits and reviews are to provide information intended to
 - 3.1.1 provide a measured validation of accountability by examining and reporting the rate of compliance for targeted programs, policies and procedures
 - 3.1.2 provide an objective, systematic review and evaluation of specific operational areas to determine the efficiency and effectiveness of programs, policies and procedures
 - 3.1.3 facilitate standardization and identify and address deficiencies through recommendations to ensure compliance improvement
 - 3.1.4 ensure that operations are consistent with established legislative, departmental and divisional Policy and Procedures and Standard Operating Procedures (SOPs), and other established standards or expectations.

4. Scope of Internal Audits, and Reviews or Inspections


- 4.1 Audits or reviews conducted by the Division in field offices, youth centre and correctional facilities may include, but are not limited to
 - 4.1.1 an assessment of the physical plant
 - 4.1.2 equipment
 - 4.1.3 operations

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- 4.1.4 security
 - 4.1.5 sentence administration
 - 4.1.6 program content and availability
 - 4.1.7 offender, personnel and administrative file audits
 - 4.1.8 administration and management
 - 4.1.9 fiscal management
 - 4.1.10 staffing
 - 4.1.11 processes
 - 4.1.12 staff training
 - 4.1.13 performance management
 - 4.1.14 fire and life safety requirements
 - 4.1.15 sanitation and hygiene
 - 4.1.16 maintenance
 - 4.1.17 food services
- 4.2 Scheduled audits and reviews, as approved by a Director, Correctional Services, will be established and scheduled by the Chief Superintendent and Manager, Correctional Services. The audits and reviews will be conducted on a systematic, fixed date basis, to ensure on-going policy compliance in targeted areas.
- 4.3 Random audits and reviews of policy, procedure or programs can be initiated, at any time, by a Director, Correctional Services, to measure compliance and decrease the existence of deficiencies.
- 4.4 Custody: The Chief Superintendent will develop an audit schedule in consultation with the designated Manager, Policy and Programs and
- 4.4.1 the deputy superintendent responsible for compliance at each correctional facility and youth centre, or designate will be responsible to ensure the audits are conducted in accordance with the schedule and forward the completed matrices to the designated Manager, Policy and Programs
 - 4.4.2 the designated Manager, Policy and Programs will compile the statistics and generate audit reports for the Chief Superintendent with recommendations to address areas of non-compliance
 - 4.4.3 the Chief Superintendent will review the reports and follow up with the Inspector, Correctional Services and individual

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superintendents to ensure noted compliance deficiencies are addressed

- 4.5 Community: the designated Manager, Correctional Services will develop an audit schedule for the community corrections offices in consultation with the designated Manager, Policy and Programs and
 - 4.5.1 the senior probation officer responsible for each community corrections office will be responsible to ensure the audits are conducted in accordance with the schedule and forward the completed matrices to the designated Manager, Policy and Programs
 - 4.5.2 the designated Manager of Policy and Programs will compile the statistics and generate audit reports for the designated Manager, Correctional Services with recommendations to address areas of non-compliance
 - 4.5.3 the designated Manager, Correctional Services will review the reports and follow up with individual senior probation officers to ensure noted compliance deficiencies are addressed

5. Internal Audit Review Team

- 5.1 The internal audit or review team may include a variety of staff with the skills necessary to review the areas identified. This may include
 - 5.1.1 Manager, Policy and Program Services (Head Office)
 - 5.1.2 Inspector, Correctional Services (Head Office)
 - 5.1.3 facility and/or Community Corrections administrators
 - 5.1.4 financial auditors
 - 5.1.5 health care personnel
 - 5.1.6 program administrators
 - 5.1.7 food service personnel
 - 5.1.8 other external subject matter experts, if required
 - 5.1.9 any staff designated by the Executive Director
- 5.2 The appropriate Director, Correctional Services is responsible for identifying the audit team leader, and will, in consultation with the team lead, approve the team composition.

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5.3 The audit team will conduct reviews and observations consistent with the approved audit instrument.

6. Approved Internal Audit Instrument

6.1 Each column of the internal audit matrix instrument represents a specific aspect of a process, policy or procedure.

6.2 The audit will indicate whether the specific aspect of the process, policy or procedure is present by scoring one of the following categories on the matrix

6.2.1 **“1” – in compliance**

6.2.2 **“0” – not in compliance**

6.2.3 If a specific category is not applicable or not observed a score is not entered. The box remains gray and the matrix will auto calculate the compliance rating.

6.3 The completed matrix will provide a compliance rating out of 100%. Therefore, each procedure or policy section identified in the matrix section is either rated “1” for meeting the policy standard, or a value of “0” is given if there is any failure or deviation from meeting the standard. There are no half measures given in the presence of compliance deficiencies.

6.4 The matrix tool is accompanied by a scoring guide consisting of quantitative averages (ranges of percentage) determined in advance of the audit in consultation with the Director, Correctional Services. The scoring guide contains four compliance categories

6.4.1 Low priority – less or no emphasis on improvement


6.4.2 Medium priority – deficiencies detected; requires attention

6.4.3 High priority – significant level of deficiency detected; requires immediate attention

6.4.4 Not Applicable – measure not observed

6.5 The measured rating is the primary indicator of compliance. The lower the rating recorded, the greater the existence of deficiencies that create operational and process risks. The higher the risk, the greater the necessity for operational improvements to mitigate non-compliance.

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- 6.6 In addition to the standards, the audit will also compare the process or procedure to established standard operating procedures and post orders.
- 6.7 The audit will identify the
 - 6.7.1 specific section(s) reflected in their comment(s), identified areas for improvement and/or recommendations
 - 6.7.2 specific standard(s) to which the current process or procedure is being compared
 - 6.7.3 number and type of reviews that resulted in the comment, identified deficiency and/or recommendation
- 6.8 To the extent possible, the audit will provide a sample of the documentation reviewed that was not in compliance in carrying out the audit.
- 6.9 Attached to the sample documentation, the audit will provide any comments/deficiencies and suggested recommendations as indicated in 6.3 and 6.4 above.

7. Audit Report and Recommendations

- 7.1 The audit or review will report facts and findings including a compliance rating out of 100% and identification of the priority level for building compliance (low, medium or high).
- 7.2 The Chief Superintendent or designated Manager, Correctional Services will provide the Inspector, Correctional Services, superintendent or senior probation officer written notification of compliance deficiencies that require immediate attention.
- 7.3 Each member of the audit team will forward a report of their findings and information supporting recommendations to the audit team leader who is the file manager, and the report writer.
- 7.4 The audit team leader will forward a factual and evidenced based report of the internal review to the appropriate Director, Correctional Services. The report will identify the overall compliance rating of the review area, any observed deficiencies and include specific recommendations to ensure

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compliance improvement. The Director, Correctional Services will forward the internal audit to the Executive Director, Correctional Services for required action.

- 7.5 The Executive Director or designate will communicate formal recommendations for change and observations resulting from the audit to the correctional facility or field office.

8. External Audits

- 8.1 Terms of reference will be developed on a case-by-case basis for external audits
 - 8.1.1 conducted by the Auditor General
 - 8.1.2 requested by Correctional Services to be conducted by an external audit agency