


Chapter: **Audits**

Classification: **Public Document**

Subject: **Audits**

For: **Correctional Services Division**

  
Authorized by the Executive Director

## Policy

- 1 It is the policy of Correctional Services that all components of the Division will be subject to audits.
- 2 Further, it is the policy of Correctional Services to facilitate authorized audits, of the Division by other departmental and governmental agencies, e.g., financial audits.

## Authority

- 3 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*.

## Purpose of Audits


- 4 Audits and reviews will
  - (a) provide a measured validation of accountability by examining and reporting the rate of compliance for targeted programs, policies, and procedures, which may include the auditing of Vendors under contract with Correctional Services
  - (b) provide an objective, systematic evaluation of operational areas to determine the efficiency and effectiveness of programs, policies and procedures
  - (c) facilitate standardization and identify and address deficiencies through recommendations to ensure compliance improvement
  - (d) 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.

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## Scope of Audits


- 5 Audits conducted by the Division of Vendors under contract with Correctional Services may include
  - (a) administrative
  - (b) operational
  - (c) financial
- 6 Scheduled audits and reviews, approved by the Director, Correctional Services, will be established and scheduled by the Chief Superintendent and Manager, Correctional Services. The audits will be conducted on a systematic, fixed date basis, to ensure on-going policy compliance in targeted areas.
- 7 Random audits of policy, procedure or programs may be initiated, at any time, by a Director, Correctional Services to measure compliance.
- 8 **Custody:** The Chief Superintendent will develop an audit schedule in consultation with the Superintendent, Youth Custody Manager, and Inspector and
  - (a) the Deputy Superintendent or designate responsible for compliance at each correctional facility and youth centre, will ensure the audits are conducted in accordance with the schedule and forwarded to the Inspector Correctional Services, the designated manager
  - (b) designated staff will compile the statistics and generate audit reports for the Chief Superintendent with recommendations to address areas of non-compliance
  - (c) the Chief Superintendent will review the reports and follow up with individual Superintendents and the Inspector Correctional Services as required, to ensure noted compliance deficiencies are addressed
- 9 **Community:** the Manager, Correctional Services will develop an audit schedule for the Community Corrections Offices in consultation with the designated audit staff and
  - (a) the designated Senior Probation Officer responsible for community corrections audits will ensure the audits are conducted in accordance with the schedule and forward the completed matrices to the Inspector or designate and the Manager,

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- (b) the Manager, Correctional Services will review the reports and follow up with Senior Probation Officers and the Inspector Correctional Services, as required, to ensure noted compliance deficiencies are addressed

### Approved Internal Audit Instrument

- 10 The Director will approve specific audit documents for any required audits.
- 11 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.
  - (a) Low priority – less or no emphasis on improvement
  - (b) Medium priority – deficiencies detected; requires attention
  - (c) High priority – significant level of deficiency detected; requires immediate attention
  - (d) Not Applicable – measure not observed
- 12 Attached to the sample documentation, the audit will provide any comments/deficiencies and suggested recommendations as indicated in number's 10 and 11 above.

### Audit Report and Recommendations

- 13 The audit 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).
- 14 The Inspector, Correctional Services in collaboration with the Chief Superintendent, Youth Custody Manager, or Manager Correctional Services, will engage the leadership teams, and/or frontline staff, as required for any compliance ratings below 95%.
- 15 The Chief Superintendent or designated Manager, Correctional Services will provide the, facility senior manager, or Senior Probation Officer written notification of compliance deficiencies that mandate confirmation of remedial action within 30 days.


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

### **External Audits**

- 17 Terms of reference will be developed on a case-by-case basis for external audits
- (a) conducted by the Auditor General
  - (b) requested by Correctional Services to be conducted by an external audit agency