



**PROVINCIAL UPDATE ON AUDITOR GENERAL RECOMMENDATIONS:
Department of Justice**

Introduction

The **Department of Justice** has 4 Auditor General chapters from April 2009 to February 2013 with a total of 20 recommendations. With 75% of these recommendations complete, Justice has made the implementation of the remaining accepted recommendations a priority for the Department. Justice recognizes the importance of the work of the Auditor General and values its policy advice as one more contributing factor to a more efficient and effective public sector.

Recommendations by Chapter:

Month & Year	Chapter	Chapter Title	Complete	Work In Progress	Action No Longer Required	Do Not Intend To Implement	Total Recommendations
Jul-09	Chapter 1	Special Report: Pandemic Preparedness	1	-	-	1	2
Nov-11	Chapter 6	Implementation of Nunn Commission Inquiry Recommendations	1	-	-	1	2
May-12	Chapter 6	Office of the Public Trustee	13	3	-	-	16
Total			15	3	-	2	20
Percentage			75%	15%		10%	100%

Brief Summary of Recommendations:

Month & Year	Chapter & (Rec. #)	Status	Brief Summary of Status
Jul-09	Chapter 1 (5)	Do Not Intend to Implement	In 2009, the Emergency Management Act was amended to allow EMO to draft regulations dealing with emergency plans for non-government entities. Regular meetings are held with private sector from critical infrastructure sectors in Nova Scotia to establish the current state of their planning and determine how EMO can assist them to update/complete their plans. A basic tenet of EM best practices is predicated on the need for collaboration in both the planning stage (prior to emergency) and the response stage (during emergency). EMO continues to work collaboratively with both public and private sector partners to ensure the highest possible state of emergency preparedness. Recent actions include development of a Business Continuity Management (BCM) Summary, as a quick reference tool, & a BCM Guide and Tool-kit currently in vetting stages. The web-based materials will provide consistent direction on how to develop BCM systems in any organization, public or private. These EMO initiatives are partly in response to requests for assistance from non-government entities. EMO's role is to support and add value to the emergency management processes of these independent organizations. Intrusive auditing of the specific aspects of emergency planning of private organizations is beyond the scope of EMO's role in all but the most critical instances.

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Jul-09	Chapter 1 (6)	Complete	In 2009, all government departments were asked to submit business continuity plans (BCPs). 26 BCPs were received and reviewed by EMO (this included all departments, as of 2010, and select agencies). EMO gave feedback on all BCPs and continues to provide support and guidance to all departments through the use of tools to assist in the development of BCPs and regular meetings with departments.
Nov-11	Chapter 6 (1)	Complete	Justice has been monitoring training of court staff, and has partnered with Nova Scotia Community College to design and deliver on-line operational training modules. Roll-out of the initial modules addressing provincial court operations began in Feb 2013. Future training modules are planned for design, development and delivery in all other operational areas. Court Services' Organizational Effectiveness Unit will continue to monitor policy and procedure changes in order to update training as required. Processes to evaluate training efficacy are being designed. Discussions are underway to select a Learning Management System (LMS) to facilitate on-line monitoring of staff training and development. This computer based LMS will replace the existing manual paper-based system maintained by Supervisory staff. Significant transformational improvements have been made in the past year and are continuing to be made. Justice will continue to monitor court staff training on an ongoing basis to ensure that it remains current.
Nov-11	Chapter 6 (2)	Do Not Intend to Implement	Justice's evaluation of the youth bail supervision program in 2010 concluded the program was not effective and there was limited use of the service by the courts. The report recommended the program be canceled, and it was canceled effective Apr 1, 2011. All persons, including youth, who are released on bail continue to be subject to conditions imposed by the court; often these conditions include reporting to police on a regular basis.
May-12	Chapter 6 (1)	Work in Progress	The Public Trustee (PT) developed a letter of instruction outlining duties/responsibilities of auctioneers sent into clients' homes searching for assets and another letter of instruction for initial inspectors and family members searching for assets. All 11 recommendations in the Internal Audit Risk Assessment Report have been implemented. A Policy to Identify Conflicts of Interest for People entering Clients' Residences was developed. To determine needs, the PT has begun analyzing new client files and sent a survey to all lawyers and trust officers. The PT will work with Justice Finance to prepare an analysis of resources needed, costing of options, and funding a solution to this recommendation.
May-12	Chapter 6 (2)	Complete	A policy has been prepared and instituted, effective Aug 14, 2012, requiring that each time auctioneering services are retained, the auctioneer, having viewed the articles to be sold, must sign a letter confirming they have sufficient liability insurance to cover the value of the assets. A draft letter was also prepared for staff use.
May-12	Chapter 6 (3)	Work in Progress	All 11 recommendations of the Internal Audit Risk Assessment Report were implemented and completed by Mar 5, 2013. Various policies were developed and amendments were made to existing policies dealing with real and personal property. The Public Trustee is continuing to review and strengthen its policies to address risks to our clients' real and personal property.

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May-12	Chapter 6 (4)	Complete	The Public Trustee has developed a policy called "File Reviews for Estates and Trusts," which includes a new file review form for Deceased files, Living files, Infant files, and Specific Trust files - all the types of files managed by Public Trustee's Offices's lawyers and trust officers. The policy was developed Sept 11, 2012.
May-12	Chapter 6(5)	Complete	In the new policy, "File Reviews for Estates and Trusts" developed Sept 11, 2012, a system has been established for he files managed by the Public Trustee to be reviewed annually. This will be effective as of April 1, 2014. The files of the Senior Trust Officer will be reviewed in the spring of 2013 as part of this position's annual performance review (when all reviews are conducted by the Public Trustee). Performance goals have already been set for the Senior Trust Officer.
May-12	Chapter 6 (6)	Complete	A formal performance management review cycle has just been initiated for all employees of the Public Trustee starting Apr 1, 2012. Performance goals have been established with staff members for the fiscal year ending Mar 31, 2013. Performance goals have been set for the Senior Trust Officer for 2012/13 and a procedure entitled "File Reviews for Estates and Trusts " has been drafted. How and when the files that the Public Trustee manages are to be reviewed has been established within this same procedure memorandum dated Sept. 11, 2012.
May-12	Chapter 6 (7)	Complete	Information about performance standards was requested from other jurisdictions. The Public Trustee analysed the different functions and work the office undertakes, and determined performance standards for these responsibilities. The first draft of the Performance Standards was developed and circulated to staff for comments. Staff feedback was incorporated into a final draft of a Memorandum called "Performance Standards" which was adopted and came into effect on Dec. 11, 2012.
May-12	Chapter 6 (8)	Complete	A Policy " Access to the Cabinet in the Vault" has been drafted and will become effective Oct 31, 2012. It provides a detailed procedure about how assets are entered into the vault, the types of items that are to be stored in the locked cabinet in the vault, who is to hold the keys for the cabinet and a form which tracks all entries to the locked cabinet. Two authorized staff members will need to be present when the locked cabinet is opened. This recommendation was to be completed by Oct. 31/ 12 and that is the date we are making this procedure effective.
May-12	Chapter 6 (9)	Complete	The Public Trustee has already developed a formalized procedure to ensure that audits are performed annually and that documentation of the count is maintained.
May-12	Chapter 6(10)	Complete	The Public Trustee has already developed a formalized procedure that will require audits of the other assets in the vault to be performed annually by two staff.

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May-12	Chapter 6 (11)	Complete	The Public Trustee has developed a policy detailing how staff is to periodically verify the existence and condition of the client's assets stored and held in trust off-site in long term storage. The policy is called, "Making a plan regarding person and real property of a client" and deals with determining what items should be retained for our clients, a trust agreement the person holding the item must sign in order to hold the item in trust and the establishment of an annual review of items held in trust. A formatted letter which will be sent to all trustees has been drafted for use by staff. This policy was put into effect Sept 17, 2012. Another Policy, "Recording in PAM-Chattels & Other Assets held in the Client's Possession" was finalized and signed on Nov 1, 2012.
May-12	Chapter 6 (12)	Complete	The Public Trustee has developed a tracking log to be completed on a monthly basis which will provide evidence that the client summary reports are being reviewed monthly.
May-12	Chapter 6(13)	Complete	The Public Trustee agrees that the complaints policy should be strengthened and has already revised the policy, as recommended. Guidance is now provided in the policy on when to request a complaint be submitted in writing. The complaints policy now also requires that a divisional complaint log be maintained.
May-12	Chapter 6(14)	Complete	The revised complaint policy now requires that a divisional complaint log be maintained. The log has been developed and staff have been made aware of the new requirement to log and track complaints and are using the log.
May-12	Chapter 6(15)	Complete	The Public Trustee has contacted Justice IT to review the observations and recommendations. The staff of the Health Care Decisions Division, in conjunction with Justice IT Services, reviewed the reporting capacity of the Public Trustee Information System (PAM) and determined the upgrades that were necessary to meet the division's needs. IT Services modified PAM to allow increased reporting parameters related to the analysis of referral and decisions data, e.g. response times, volume, and general and client-specific detail. Additionally, IT Services completed the outstanding issues related to PAM decision letter templates.
May-12	Chapter 6(16)	Work in Progress	With Justice Finance, IT and Internal Audit, the Public Trustee (PT) is working on an analysis for establishing a recognized and comprehensive financial accounting and reporting system. The PT retained KPMG to conduct a needs assessment of the PAM system's accounting and financial statement capabilities. The PT and Justice IT are now developing a business case to determine the best financial option. The PT has commenced training with accounting staff to help cross-train employees on year end statements. More training will be undertaken when the new accounting program is instituted. The PT's Director of Accounting, Systems & Administration is developing further detailed mapping of the current financial statement components. A study has been completed on the different "Other Income Components" for the fiscal year ending Mar 31, 2013.