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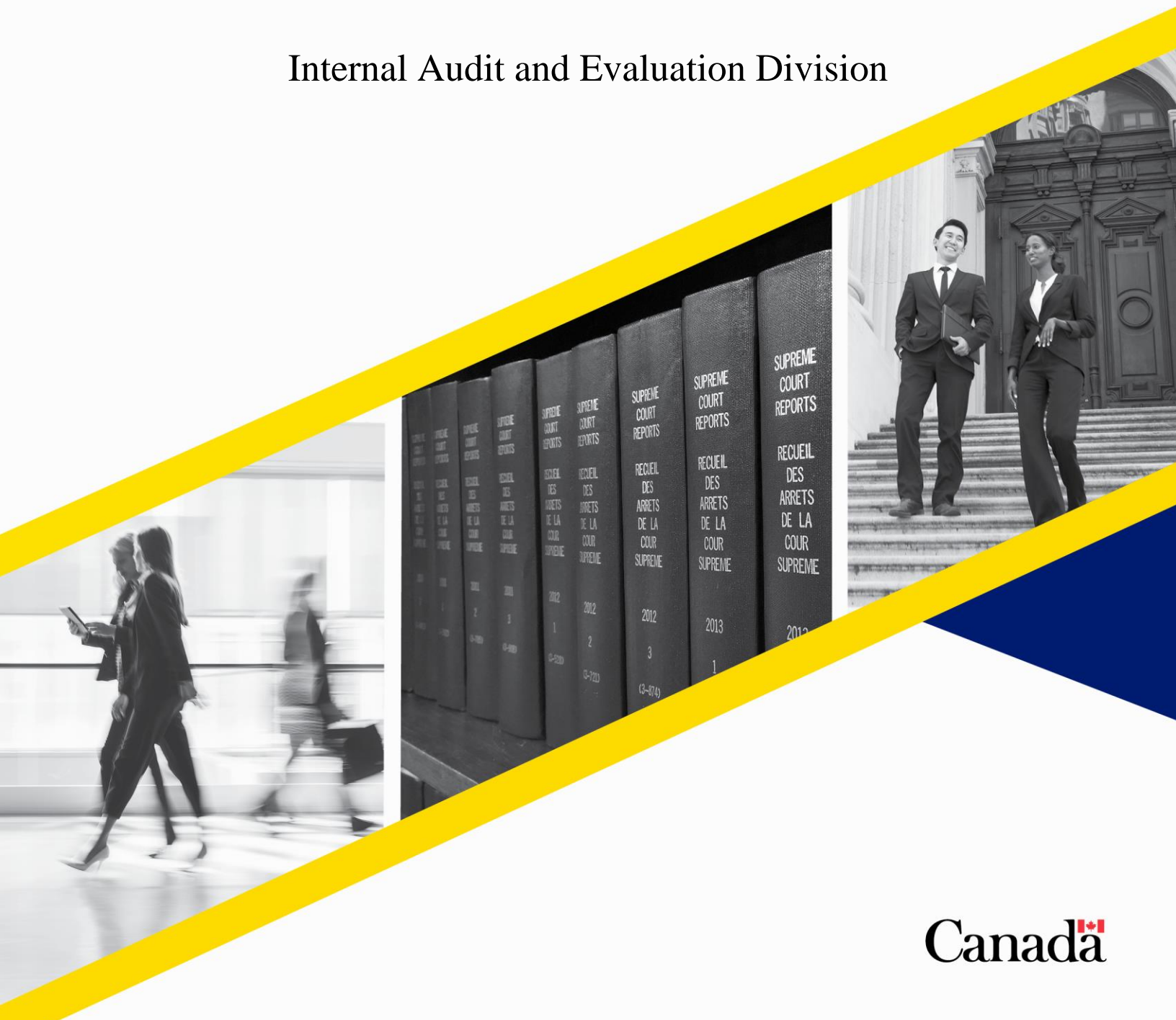
Service des poursuites
pénales du Canada

AUDIT OF THE YUKON REGIONAL OFFICE

FINAL AUDIT REPORT

NOVEMBER 2020

Internal Audit and Evaluation Division



Audit of the Yukon Regional Office

As recommended by the Departmental Audit Committee, subject to approval by the Director of Public Prosecutions, on March 23, 2020.

Approved by the Director of Public Prosecutions on November 5, 2020.

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TABLE OF CONTENTS

- 1.0 EXECUTIVE SUMMARY 1**
 - 1.1 OBJECTIVES AND SCOPE 1**
 - 1.2 AUDIT CONCLUSION 1**
 - 1.3 SUMMARY OF RECOMMENDATIONS 1**
 - 1.4 STATEMENT OF ASSURANCE..... 1**
- 2.0 INTRODUCTION..... 3**
 - 2.1 BACKGROUND 3**
 - 2.2 OBJECTIVES AND SCOPE 3**
 - 2.3 METHODOLOGY 3**
- 3.0 FINDINGS 5**
 - 3.1 PROCESS EFFICIENCIES AND OPTIMIZATION OF HUMAN RESOURCES 5**
 - 3.2 POLICIES AND PROCEDURES..... 6**
 - 3.3 FINANCIAL MANAGEMENT 7**
 - 3.4 SECURITY 8**
 - 3.5 OFFICIAL LANGUAGES 8**
- 4.0 CONCLUSION 9**
- 5.0 MANAGEMENT ACTION PLANS 10**
- APPENDIX A – AUDIT CRITERIA 13**
- APPENDIX B – LIST OF ABBREVIATIONS 14**

1.0 EXECUTIVE SUMMARY

1.1 OBJECTIVES AND SCOPE

The objective of this audit was to assess the adequacy and effectiveness of the management control framework in the Yukon Regional Office (YRO) in support of the Public Prosecution Services of Canada's (PPSC) mandate, mission and values. The audit also assessed the efficiency of operational processes in the office.

The audit focused on the operations of the YRO including interactions with selected functional areas in Headquarters that provide support to the regional office. The Canadian Victims Bill of Rights (CVBR) area will be part of a separate project

The planning and examination phases of the audit were conducted between June and December 2019.

1.2 AUDIT CONCLUSION

The Internal Audit Division (IAD) assessed the adequacy and effectiveness of the YRO's management control framework against pre-established audit criteria based on Treasury Board policies and directives, PPSC policies, directives, protocols and procedures, as well as general best practices. Overall, the region's management control framework was adequate; however, improvements should be made for operational efficiencies, completeness and accuracy of data that supports decision-making, and security. In addition, improvements should be made to strengthen compliance with financial and acquisition policies and procedures.

1.3 SUMMARY OF RECOMMENDATIONS

This report contains the following recommendations:

- The Chief Federal Prosecutor should:
 - Review operational processes to ensure the completion of tasks in an efficient, effective and timely manner.
 - Ensure the accuracy and completeness of information that supports decision-making, including, but not limited to, Crown Witness Coordinator-related (CWC) documentation and file complexity.
 - Ensure that acquisition card and petty cash transactions follow established directives and procedures.
 - Ensure that assets and information are protected to address the deficiencies noted during the security sweep.
- The Chief Financial Officer should ensure the development and communication of additional training, tools, and processes, including roles and responsibilities, to ensure compliance with Comprehensive Land Claims Agreements (CLCA) requirements and obligations for regions and Headquarters.

1.4 STATEMENT OF ASSURANCE

In my professional judgement as the PPSC's Chief Audit Executive, sufficient and appropriate audit procedures were conducted and evidence gathered to support the accuracy of the conclusions reached and contained in this report. The audit's findings and conclusion are based on a comparison of the conditions, as they existed at the time of the audit, against pre-established and

Audit of the Yukon Regional Office

approved audit criteria that were agreed upon by PPSC's management. The findings and conclusion are applicable only to the entity examined. The conduct of the audit was in accordance with the Treasury Board of Canada Policy on Internal Audit.

I would like to thank the YRO, Headquarters, and other regional offices' staff and management for their cooperation and assistance during the conduct of this audit.

Cathy Rodrigue
Chief Audit and Evaluation Executive

2.0 INTRODUCTION

2.1 BACKGROUND

The YRO prosecutes all federal offences, including those under the *Criminal Code* across the Yukon Territory. YRO counsel conduct prosecutions primarily at the Yukon Territorial Court level in Whitehorse and in 13 circuit courts in communities across the territory. YRO counsel are also responsible for prosecutorial legal work conducted before the Supreme Court of the Yukon and Yukon Court of Appeal.

Most of the work in the YRO consists of prosecuting all criminal offences across the territory. This includes working with Justice Committees in Yukon communities in circumstances where diversion or alternative measures are considered in the resolution of certain adult or youth cases, where appropriate.

Counsel prosecute cases in Whitehorse and in the communities assigned to them; CWCs provide support to witnesses and communities throughout the case.¹ Attendance at circuit courts requires extensive travel by road; access to the circuit of Old Crow is only by air.

The IAD conducted this Audit of the YRO in accordance with the PPSC's 2019-2021 Risk-based Audit Plan, approved by the Director of Public Prosecutions on April 23, 2019.

2.2 OBJECTIVES AND SCOPE

The objective of this audit was to assess the adequacy and effectiveness of the management control framework in the YRO in support of the PPSC mandate, mission and values. The audit also assessed the efficiency of operational processes in the office.

The audit focused on the operations of the YRO, including interactions with selected functional areas in Headquarters that provide support to the regional office. The CVBR will be assessed during another audit engagement.

The planning and examination phases of the audit were conducted between June and December 2019.

2.3 METHODOLOGY

The audit complied with accepted auditing practices and was conducted in accordance with the Treasury Board of Canada Policy on Internal Audit.

The audit methodology included the following:

- interviews with staff and management from the YRO, Headquarters, and other regional offices;
- review and analysis of documented policies, practices and procedures, and related corporate documents;

¹ “The main role of CWCs is to help victims and witnesses understand the court process, their rights and responsibilities in the process, and the roles of the court participants. They provide court updates, accompany witnesses to court, provide support during and after testimony, and assist with trial preparation. CWCs also act as liaisons between Crown counsel and victims and witnesses, to ensure that their concerns are considered during the justice process. Their work includes identifying victims’ support needs and ensuring victims are referred to appropriate territorial support agencies to address those needs.”
[Public Prosecution Service of Canada, Transition Book, Prosecutions in the Northern Territories](#)

Audit of the Yukon Regional Office

- analysis of financial, workload, and human resource data;
- review of prosecution files; and
- security sweep of the office.

3.0 FINDINGS

3.1 PROCESS EFFICIENCIES AND OPTIMIZATION OF HUMAN RESOURCES

Workload, in general, is appropriately assigned and distributed to counsel and support staff. However, there are opportunities for human resources optimization in the areas of CWC work assignment, digitalization of large case files, and court scheduling.

We expected the YRO to optimize the use of human resources in terms of activities and processes.

The prosecution file complexity was in line with counsel levels. Tasks assigned to counsel and support staff were in accordance with their expected duties.

Disclosure

We noted a high volume of files processed by the disclosure clerk. Legal assistants are often asked to handle urgent disclosure given the high volume of documents, which causes an increase in workload and stress. High volume, insufficient resources or ineffective processes could lead to errors and delayed disclosure.

CWC work assignment

The CWCs have assigned circuits and the files associated with those circuits are automatically assigned to them as they are opened. During the audit, a new file assignment process for files within Whitehorse (and not the circuits) was implemented for CWCs; this process created an intake role that is rotated amongst the CWCs on a daily basis, depending on work load and availability. The CWC in the intake role is the point of contact for victims and/or witnesses until a trial date is set. These files are assigned in addition to those from their respective circuits. Prior to this new approach, CWCs would assign files amongst themselves on a weekly basis, in addition to their respective community/circuit files.

While the new approach allows for fair workload distribution and timely intake, staff raised concerns regarding this new method, specifically, the building of relationships between CWCs and victims and/or witnesses. Staff also noted that the CWC who subsequently receives the file set for trial has little to no knowledge about the file and has to re-establish contact with the victim, often with very little time to do so. In addition, concerns were raised that handling a file where someone else has established contact and built a relationship with the victim and/or witness could lead to inefficiencies and frustrations of both the intake and assigned CWC. Finally, having multiple points of contact could cause confusion for victims and witnesses. We acknowledge that recent changes were made to the intake process and the region is continuously trying to improve their CWC processes.

Digitalization

Employees indicated that the digitalization of large case files could create efficiencies in the office, such as time savings, better organization of files, and ease the search for and sharing of information amongst staff. There is an opportunity to discuss practices in other regions and determine what would most benefit the YRO.

Scheduling

We noted that the scheduling process is very time consuming and employees feel that up to date data is not easily accessible, especially when outside of the office. We also noted that employees are not aware of the existing capabilities to access the schedule outside the office. Lack of an effective and efficient scheduling process, as well as easy accessibility, causes frustrations and waste of time when counsel try to agree on next court dates while outside the office.

Recommendation:

The Chief Federal Prosecutor should review operational processes including, but not limited to, scheduling and CWC work assignment, to ensure the completion of tasks in an efficient, effective, and timely manner.

3.2 POLICIES AND PROCEDURES

Overall, the YRO manages prosecution files in compliance with PPSC directives and guidelines. However, there are opportunities to improve documenting CVBR data, strengthening the process for complexity rating assignment and maintenance, and improving the level of support provided by Headquarters by taking into account the regional office's operational circumstances.

We expected to find that the Regional Office managed prosecution files in compliance with PPSC directives and guidelines.

Templates and checklists

We reviewed a statistical sample of prosecution files and found that almost all files had the appropriate checklists, forms, and templates to capture information and promote the quality and consistency of prosecution information. We also found that almost all files had a documented decision to prosecute and stay or withdrawal of charges, when applicable.

In addition, we found that while CWC files notes were in almost all of the files reviewed, CWC closing checklists, which capture information pertaining to the CVBR, were not completed for several files. Management indicated that this was largely due to CWC staff shortages. The absence of this information could hinder the PPSC's ability to demonstrate that it discharges its CVBR-related obligations.

Complexity ratings

We reviewed a statistical sample of prosecution files for complexity rating, in both iCase and the hardcopy file, and found several files where iCase and the hardcopy files did not match, including files where the complexity was overstated. Management indicated that the discrepancies were due to inconsistent updating of the complexity in iCase by legal assistants based on instructions from counsel. Lack of accurate and complete information could impact management's ability to make timely or appropriate decisions.

Support from Headquarters

YRO staff indicated that, in general, they receive sufficient support from Headquarters. However, YRO staff and management noted that having support from Headquarters tailored to the region's circumstances would be beneficial, specifically, in areas such as, non-drug related training,

impaired driving guidelines, and prosecution plan requirements.

Recommendation:

The Chief Federal Prosecutor should ensure the accuracy and completeness of information that supports decision-making, including, but not limited to, CWC-related documentation and file complexity.

3.3 FINANCIAL MANAGEMENT

There are opportunities to strengthen compliance with policies and procedures for acquisition cards and petty cash, as well as contracting subject to the CLCA policies and procedures.

We expected to find acquisition card, petty cash transactions, and procurement practices addressing CLCA obligations complied with relevant Acts, directives, and standards.

Acquisition cards

For the period reviewed there were 208 acquisition card transactions. We reviewed a non-statistical sample of 30 acquisition card transactions and found that, in general, transactions were compliant with the PPSC's Directive on Acquisition Cards. However, instances of non-compliance were found including using the card for fleet car maintenance, travel costs for witnesses and/or victims, and personal purchases. Corrections were made to two of these transactions prior to the audit and the risks were mitigated. In addition, we noted instances of non-compliance with established procedures for certification authority pursuant to section 34 of the *Financial Administration Act* (FAA). The improper use of acquisition cards and non-compliance with policies and directives could impact the proper stewardship of funds.

Petty cash

Generally, the YRO followed the processes and procedures for the management of petty cash funds, including, safeguarding of the funds. Section 6.2.2 of the PPSC's Directive on Petty Cash Funds states that a custodian must never exercise financial signing authority pursuant to section 34 or 33 of the FAA for their own petty cash fund. We found one example on non-compliance for Petty Cash Reimbursements. In addition, we found discrepancies between the English and French versions of section 6.2.2 of the Directive on Petty Cash Funds. For example, the French version states that the custodian should never exercise section 32 but this is not included in the English version.

Comprehensive Land Claim Agreements

During the audit, we found the Finance and Acquisitions Directorate (FAD) provided insufficient training and available tools to the YRO to ensure sound understanding of the responsibilities and requirements for the application of CLCA obligations and requirements.

We found that the responsibility to ensure compliance with CLCA requirements resides with the owner of the procurement or procurement vehicle (such as mandatory standing offers, supply arrangements, IT-based contracts). While the onus is on the owner of the procurement vehicle to ensure the application of CLCA requirements, the PPSC should submit a notice to land claimant groups to ensure it is fulfilling the obligations under the CLCA.

In addition, we found that sole-source contracts are not exempt from applying CLCA requirements and, at a minimum, there should be a submission of a notice to land claimant groups and retention of this submission and any subsequent responses in the procurement file. Further consideration could be given prior to issuing a sole-source contract by reviewing business lists, when available. Not fulfilling CLCA contracting requirements could have a reputational impact for the PPSC.

Recommendations:

The Chief Federal Prosecutor should ensure that acquisition card and petty cash transactions follow established directives and procedures.

The Chief Financial Officer should ensure the development and communication of additional training, tools, and processes, including roles and responsibilities, to ensure compliance with CLCA requirements and obligations for regions and Headquarters.

3.4 SECURITY

While access to the YRO premises was controlled, appropriate safeguards were not in place to secure information and assets.

The PPSC established Security Sweeps Guidelines in 2018 to promote security awareness, ensure compliance with security policies and government security standards. We performed the security sweep as part of the audit while physically on location in the regional office.

We expected to find that sensitive information and assets were well protected in accordance with the Treasury Board Policy on Government Security and PPSC directives.

We found the YRO had controlled access to the floors and building both during and off hours. In addition, an alarm system and registry room controls were in place after-hours.

Identified deficiencies were shared with the Manager of the Security Services Unit, as well as with management in the YRO and Headquarters.

When appropriate safeguards are not in place to secure information and assets, there are operational and reputational risks to the organization.

Recommendation:

The Chief Federal Prosecutor should ensure that assets and information are protected to address the deficiencies noted during the security sweep.

3.5 OFFICIAL LANGUAGES

The regional office was compliant with both the *Official Languages Act* and *PART XVII (Language of the Accused)* of the *Criminal Code of Canada*.

We expected to find that the YRO complied with the *Official Languages Act* and the *Criminal Code of Canada* (relevant to official languages).

We found that signage (PPSC logo, emergency signs, health, safety, security), the welcome message of the bilingual employee, and the general contact number were in both official languages.

We noted that the YRO has the capacity to conduct prosecutions in both official languages. This includes bilingual counsel and arrangements for fly-in counsel from other regional offices, when required.

4.0 CONCLUSION

The IAD assessed the adequacy and effectiveness of the YRO's management control framework against pre-established audit criteria based on Treasury Board policies and directives, PPSC policies, directives, protocols and procedures, as well as general best practices.

Overall, the region's management control framework was adequate; however, improvements should be made for operational efficiencies, completeness and accuracy of data for decision-making and security. In addition, improvements should be made to strengthen compliance with financial and acquisition policies.

5.0 MANAGEMENT ACTION PLANS

RECOMMENDATIONS	MANAGEMENT RESPONSE AND ACTION PLAN	OFFICE OF PRIMARY INTEREST	TARGET DATE
<p>1. The Chief Federal Prosecutor (CFP) should review operational processes including, but not limited to, scheduling and CWC work assignment, to ensure the completion of tasks in an efficient, effective, and timely manner.</p> <p><i>Risk: Medium</i></p>	<p>Management accepts the recommendation, but notes that the concern about continuity between CWCs and file assignment was not caused or exacerbated by the new CWC work assignment process. Transitioning files between CWCs is process that YRO management continues to refine.</p> <p>Action Plan: The CFP will continue to lead efforts by the YRO management team to monitor and adjust operational processes to ensure they are completed in an efficient and timely manner, including disclosure and CWC workflow.</p> <p>The CFP will work with RCMP, courts and PPSC IT to promote the use of and utilize technology to enhance efficiencies.</p>	<p>CFP, YRO</p>	<p>March 31, 2021</p>
<p>2. The Chief Federal Prosecutor should ensure the accuracy and completeness of information that supports decision-making, including, but not limited to, CWC-related documentation and file complexity.</p> <p><i>Risk: Medium</i></p>	<p>Management agrees with this recommendation.</p> <p>Action Plan: The CFP will instruct lawyers and support staff to ensure decisions concerning prosecution decisions are recorded on the paper file and in iCase (LCMS).</p>	<p>CFP, YRO</p>	<p>January 31, 2021</p>

Audit of the Yukon Regional Office

RECOMMENDATIONS	MANAGEMENT RESPONSE AND ACTION PLAN	OFFICE OF PRIMARY INTEREST	TARGET DATE
	The CFP will conduct a spot check of files, not less than semi-annually, to ensure compliance with policies and procedures concerning CVBR data and file complexity.		
<p>3. The Chief Federal Prosecutor should ensure that acquisition card and petty cash transactions follow established directives and procedures.</p> <p><i>Risk: Medium</i></p>	<p>Management agrees with this recommendation.</p> <p>Action Plan: The concerns about petty cash noted in the findings have been addressed.</p> <p>The CFP will arrange in-person financial training for the YRO from Finance and Acquisitions Directorate (FAD) on financial procedures generally.</p>	CFP, YRO	September 30, 2020
<p>4. The Chief Financial Officer should ensure the development and communication of additional training, tools, and processes, including roles and responsibilities, to ensure compliance with CLCA requirements and obligations for regions and Headquarters.</p> <p><i>Risk: Medium</i></p>	<p>Management accepts this recommendation.</p> <p>Action: FAD will consult the centre of expertise on CLCA. FAD will develop and provide training and documentation on the CLCA requirements and processes to all stakeholders within the PPSC.</p>	CFO	July 30, 2020
<p>5. The Chief Federal Prosecutor should ensure that assets and information are protected to address the deficiencies noted during the security sweep.</p> <p><i>Risk: Medium</i></p>	<p>Management agrees with this recommendation.</p> <p>Action Plan: Staff have been told to remedy identified issues and reminders will be sent out to the YRO intermittently.</p>	CFP, YRO	March 31, 2021

Audit of the Yukon Regional Office

RECOMMENDATIONS	MANAGEMENT RESPONSE AND ACTION PLAN	OFFICE OF PRIMARY INTEREST	TARGET DATE
	The CFP will work with the Security Services Unit and Corporate Services to address remaining issues to either achieve compliance with standards or agree upon an acceptance of risk.		

APPENDIX A – AUDIT CRITERIA

Audit Criteria – Planning

1. The Regional Office optimizes the use of human resources.
2. The Regional Office manages prosecution files in compliance with PPSC directives and guidelines.
3. Acquisition cards and petty cash transactions within the Regional Office comply with relevant Acts, directives, and standards.
4. The Regional Office complies with Comprehensive Land Claims Agreements contracting requirements.
5. The Regional Office properly safeguards sensitive information and assets.
6. The Regional Office complies with the *Official Languages Act* and the *Criminal Code of Canada* (relevant to official languages).

APPENDIX B – LIST OF ABBREVIATIONS

CFP	Chief Federal Prosecutor
CLCA	Comprehensive Land Claims Agreements
CWC	Crown Witness Coordinator
CVBR	Canadian Victims Bill of Rights
FAA	Financial Administration Act
FAD	Finance and Acquisitions Directorate
IAD	Internal Audit Division
PPSC	Public Prosecution Service of Canada
YRO	Yukon Regional Office