

Department of Justice Audit Reports

ACCOUNTABILITY TOOLS FOR GOVERNANCE BODIES

Chris MacNeil, CPA
Managing Auditor

Agenda

- ▶ Legal Authorities and Role of:
 - Minister of Justice
 - Public Safety Audit Function (PSAF)

- ▶ PSAF Audits:
 - Scope
 - Risk-Based Planning
 - Notification Letters to Final Reports
 - Follow Up

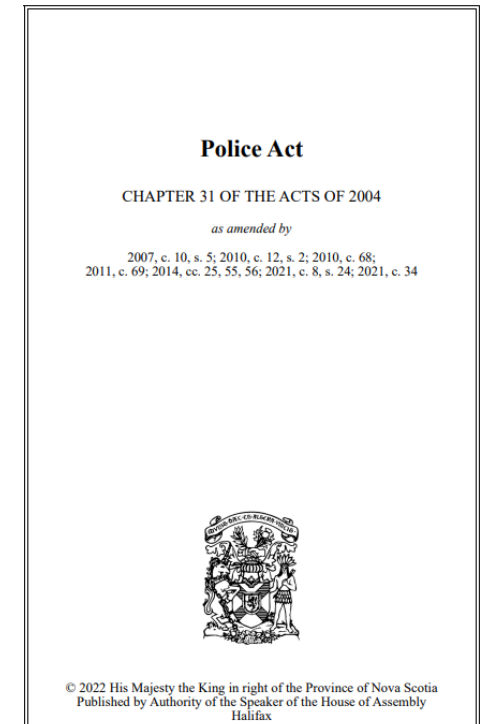
- ▶ The Present Moment:
 - First Audit(s) to Begin in Sept. 2025

- ▶ Questions?



Ministerial Authorities and Mandate

- ▶ NS Minister of Justice's Constitutional Authority over Policing:
 - **Section 92(14)** of the [Constitution Act of 1867](#): “Administration of Justice”
 - **Section 3** of Nova Scotia's *Police Act*: “The Minister is the constituted authority for the administration of justice within the Province...”
- ▶ Nova Scotia [Police Act](#) **Section 5(1)**:
 - “The Minister shall ensure that an adequate and effective level of policing is maintained throughout the Province.”
- ▶ Nova Scotia *Police Act* **Section 5(3)(a)**:
 - “(3) For the purpose of subsections (1) ... the Minister may ... (a) issue a directive ... to a police department”
 - Nova Scotia's [Policing Standards](#) were issued by way of s. 5(3)(a) [directive](#), to help ensure an adequate and effective level of policing is maintained.



Authority for and Role of Audit Function

- ▶ Legislative Authority under Nova Scotia *Police Act*
 - **Section 6(e):** “The Minister may ... determine the adequacy and effectiveness of police services ... through **a system of audits...**”
- ▶ Province has committed FTEs, in a discrete unit, who primarily audit police services to determine their adherence to the *Nova Scotia Policing Standards*
 - Our reports/recs are presented both up to the Minister of Justice and to the Police Board, per their shared responsibilities under the *Act*
 - Both governance bodies are then able to use the information contained in the report to help them fulfil their legislated obligations
 - We also provide advisory services in appropriate circumstances

Public Safety Audit Function (PSAF)

- ▶ Built on evidence-based standards and guidance
- ▶ Similar to other professional internal and external audit functions
- ▶ Using consistent approaches
- ▶ With guided quality assurance and improvement program

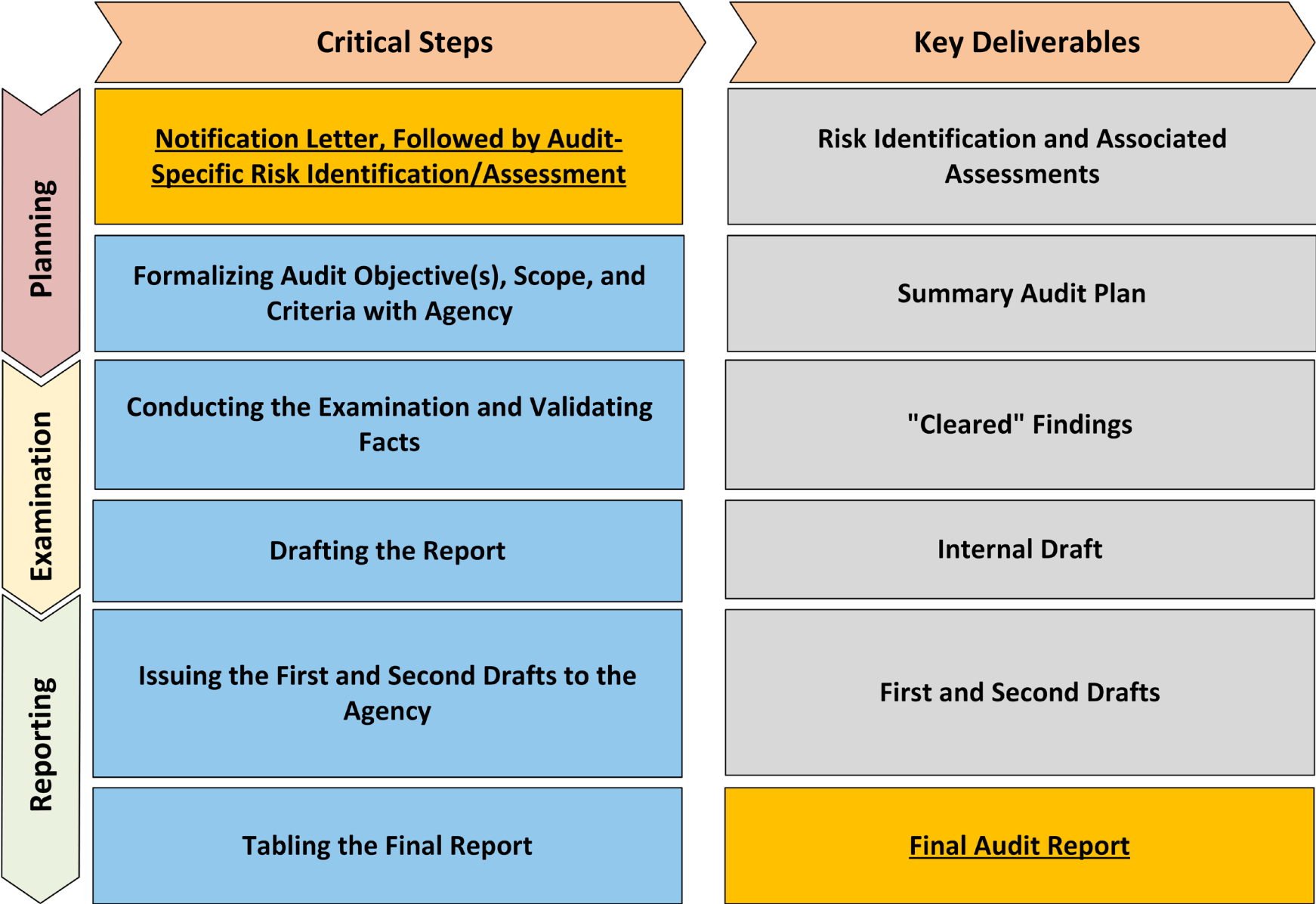
Scope of PSAF Audits

- ▶ PSAF audits of police services will start this month and may include, but are not limited to, evaluating whether:
 - Their policies, procedures, and/or actions are adequate, effective, and/or compliant with the Province of Nova Scotia's *Police Act*, *Police Regulations*, and the *Nova Scotia Policing Standards*.
- ▶ In essence, we will be checking to see if police policies are in accordance with the *Nova Scotia Policing Standards*, and whether police are following their own policies in practice.
- ▶ For audits of policing in HRM, PSAF would likely include both HRP and HRD RCMP within scope for any topic where there is a high level of operational integration.

Starting Points for Risk-Based Audit Planning

- ▶ Legislation/regulations/standards;
- ▶ Publicly available data (e.g. [UCR](#), [PAS](#), [SiRT](#), [OPCC](#), [CRCC](#));
- ▶ Policies and procedures;
- ▶ Police Board meeting agendas, attachments, and minutes;
- ▶ Meetings/correspondence with police, boards, oversight bodies, other interested parties;
- ▶ Strategic plans, business plans;
- ▶ External and internal reports;
- ▶ Research studies; and/or
- ▶ Media, Hansard, etc.

Roadmap to Law Enforcement Audits



(Police Governance Bodies receive the yellow-highlighted/underlined information.)

Reporting → Follow Up

- ▶ Report drafts: First → Second → Final for presenting to the Board
 - Audit team meets with police service to discuss each draft
 - Drafts include recommendations for improvement which police respond to
 - Responses to recommendations are published in Final Report
- ▶ Presentation and discussion of Final Report with the Board
- ▶ PSAF staff will generally follow up on audit recommendations one year post release date, then again two years post release date:
 - Results of follow-up work are typically published in a separate report
 - Follow up can be shortened based on public safety risks
 - Minister can determine at any point in the process if the agency or agencies are non-compliant

The Present Moment

- ▶ Preliminary requests for all police agency policies addressing Standards
 - Sent July 8, 2025, with policies due on or before August 1, 2025
- ▶ Initial Multi-Year Risk-Based Audit Plan has been finalized
- ▶ First Audit Notification Letter(s) scheduled to be sent within September 2025
 - Audits usually take between 6 – 8 months
 - Limited scoped audits are generally shorter

Thank you! Questions?
(PSAF@novascotia.ca)