

1. Position No. 80376, 23014, 80169, 80893, 81453, 81454	2. Descriptive Working Title AUDIT SERVICES SPECIALIST		3. Present Classification Excluded Management
4. Branch CORPORATE SERVICES	5. Department AUDIT SERVICES	6. Proposed Classification	Date Revised Jan 2020
7. Position No. of Supervisor 23021, 81455	8. Descriptive Work Title of Supervisor MANAGER, AUDIT SERVICES		9. Classification of Supervisor Excluded Management

SCOPE OF THE ORGANIZATION

The British Columbia Housing Management Commission (BC Housing) is a crown agency of the provincial government and is responsible for providing a range of housing programs for British Columbians. BC Housing, together with its partners, works across the housing continuum to: ensure the most vulnerable have housing and support options that provide stability and maximize independence; increase the supply of affordable and supported housing options for people with low and moderate incomes; administer rent assistance programs; oversee the management of provincial housing properties and programs; support strong non-profit and Indigenous housing sectors; and provide a licensing system in which residential builders achieve a high bar of professionalism. BC Housing has an annual budget of \$1.45 billion in 2019/20 and assists more than 110,400 households in over 300 communities throughout the province. BC Housing seeks sustainable housing solutions that are supported by excellence in service delivery and research, and that take into account social, financial and environmental impacts.

Corporate Services is responsible for providing a full range of financial, administrative and information management, legal, program analysis and corporate planning services for the Commission. The Branch develops financial policies and controls, undertakes budgeting, accounting, reporting, cash management and investing activities, oversees mortgage administration for BC Housing and Provincial Rental Housing Corporation (PRHC), and provides construction financing through the Commission's status as a National Housing Act approved lender. The Branch is instrumental in creating financial and business solutions to promote and advance construction and development projects and working with the non-profit housing sector in initiatives to maximize the allocation of funds and return on investments. The Branch is responsible for information technology development and operations, and for corporate administration including business support services, purchasing, risk management and insurance, facilities and records management, and FOI and Ombudsman liaison. The Branch also provides program analysis, corporate research/planning, and legal services and advice in advancing and supporting the achievement of Commission objectives.

POSITION SUMMARY

The Audit Services Specialist provides audit and investigative services that promote economy, efficiency, and integrity in the administration of BC Housing's subsidy programs. This position is responsible for conducting complex tenant income verification audits using in-depth auditing and analytical techniques to investigate and detect fraud. The Audit Services Specialist conducts audits to ensure tenants, housing providers and BC Housing staff are in compliance with policies, procedures and programs administered by BC Housing. Programs audited may be new and/or result from a shifting emphasis on existing programs. The programs may interrelate extensively with several other major programs, or cross organizational or regional lines, which would require coordination in planning and execution among the various programs and departments. Audit recommendations and outcomes may result in cost savings, program improvement and program/organizational re-alignment.

In accordance with the Audit Charter and Auditing Standards, the Audit Services Specialist must maintain objectivity and independence, in fact and in appearance, when detecting and deterring fraud in income verification audits, internal audits and special reviews involving BC Housing, Housing Providers and tenants. The Audit Services Specialist provides quality assurance and has access to confidential and highly sensitive information. The position evaluates housing provider and BC Housing staff compliance with BC Housing administered policies, procedures, programs, processes, and/or operating agreements

MAJOR RESPONSIBILITIES

1. Based on the program audit plan, conducts tenant income verification audits. Collects and analyzes in-depth information. Summarizes reliable facts and evidence about tenants and programs being audited. Corresponds with tenants, housing providers, advocates and Ministries via written and verbal communications to facilitate the gathering of required information, while mitigating potential escalation.
2. Accesses and reviews confidential and highly sensitive information to conduct internal audits, special reviews and quality assurance engagements. Assesses housing provider and BC Housing staff compliance with policies and procedures. Maintains independence and objectivity when assessing audit outcomes. Presents errors and recommendations to BC Housing staff, housing providers or other agencies.
3. Using auditing techniques, collects, analyzes and summarizes income and asset information provided by tenants/housing providers; identifies and resolves discrepancies between income/assets declared to Canada Revenue Agency and BC Housing, versus information obtained during the audits; identifies trends, seeks corroborative information from internal and external sources and performs data matching and data analysis. Updates the tenant and housing provider risk profile.
4. Investigates suspected cases of fraud by interviewing tenants and following up on third party leads and utilizing information from other agencies such as credit bureau, land titles, and corporate registry; recommends and conducts audits if warranted.
5. Researches and interprets laws, regulations, and procedures in assimilating and summarizing data. Liaises with field staff, housing providers, and government agencies to obtain background material from varied sources, such as, Canada Revenue Agency, Ministry of Advanced Education, StudentAid BC, Ministry of Housing and Social Innovation (Income Assistance) and Service Canada (Employment Insurance, Canada Pension Plan and Old Age Security) to corroborate tenant declarations relating to income and assets and housing allocation.
6. Evaluates the completeness and accuracy of tenants' personal, self-employment and corporate income tax and financial information submitted for audit.
7. Assesses audit arrears, if any, and communicates this information to BC Housing Finance Department. Aids in communication between the tenant and BC Housing Finance Department to facilitate in collection of audit arrears.
8. Provides audit case file summaries with supporting information to advocates, Ministries, executive office and/or Ombudsperson, as needed, during the verification audit.
9. Provides regular status updates to the Management of Audit Services on the progress of audits and audit outcomes; ensures audit files include all documented and related correspondence, audit working papers and findings, in accordance with auditing standards, before forwarding the file to Management for review.
10. Collaborates with Operations staff to create possible solutions and/or changes to policy and procedures involving rent calculation, housing policy and financial and operational reviews, and presents recommendations that result in cost savings, program improvements, program/organizational re-alignments, and/or revenue enhancement.
11. Provides assistance, advice and training to Operations staff, housing providers and other agencies on matters such as rent calculations, housing allocations and auditing processes.
12. Assists Operations and housing providers in preparing for Residential Tenancy Office hearings. Attends as a witness, to present audit findings and working papers, to support tenant evictions, in accordance with Section 49.1 of the Residential Tenancy Act, due to non-compliance.

13. Supports the Senior Manager, Audit Services, when warranted, in analyzing and making recommendations on tenant rent calculations, tenant rent reviews and its impact on budgets and subsidies of housing providers under review by the Audit Advisory Services group.
14. Assists Management of Audit Services with development of the audit plan; conducts fieldwork and documents findings on internal audits. Contributes ideas based on experience or research to achieve the purpose and responsibility included in the Internal Audit Charter, while conforming to the Internal Auditing Standards.
15. Performs other related duties that do not affect the nature of the job, including conducting special studies, making presentations and participating in task force, project teams and committee work.

ORGANIZATION

Reporting to the Senior Manager, Audit Services are two Manager, Audit Services positions.

Reporting to the Manager(s) Audit Services are between 2 and 4 Audit Services Specialists.

QUALIFICATIONS

Education and Experience

University degree in a relevant discipline, or equivalent combination of education and /or work experience, preferably, in an investigative or compliance role in the public sector.

Completion of recognized auditing and taxation courses preferred.

Sound related experience in areas such as compliance auditing, monitoring and investigating financial information, income testing, subsidy or taxation review, preferably in the public sector.

Knowledge, Skills and Abilities

CORE COMPETENCIES

- Personal Effectiveness
- Communication
- Teamwork
- Results Focused
- Service Oriented

Some knowledge of auditing standards and procedures required in a public sector financial, administrative and systems environment.

Some knowledge and understanding of the legislation, policies and programs of BC Housing is preferred, particularly those affecting tenants and housing providers.

Some understanding of income tax rules, income tax returns and supporting tax schedules to audit tenant income and asset declarations.

Ability to independently perform income verification procedures on tenants and report on findings.

Ability to effectively communicate with tenants in a social housing environment.

Ability to review basic financial statements and independently perform reconciliation of financial records, complete income verification audits and report on findings.

Proficiency in accessing and comprehension of several government agency information databases such as BC Online and TransUnion.

Ability to coordinate work with others, adapt to changing priorities and complete projects in accordance with tight timelines.

Ability to use sound judgment in analyzing problems and in identifying weaknesses and conflicts in policies and procedures.

Sound analytical, problem solving, organizational and time management skills.

Strong verbal and written communication skills, relationship management, public speaking and presentation skills.

Effective interpersonal skills, ability to deal with clients using diplomacy and tact.

Intermediate to advanced knowledge of computers and MS Office, and ability to adapt quickly to in-house applications.

Ability to work independently and as an effective team member.

Ability to maintain confidentiality of information and exercise discretion and independent judgment.

Ability to work with personnel of varying skill levels and backgrounds within and outside the organization.

Ability to multi-task with efficiently.

Ability to travel throughout the province to conduct audits and special reviews, if required.