

## **JOB DESCRIPTION**

### MANAGEMENT EXCLUSION

1. Position No. 80376, 23014, 80169, 80893, 81453, 81454	2. Descriptive Working Title AUDIT SERVICES SPECIALIST		3. Present Classification Excluded Management
4. Branch FINANCIAL SERVICES	5. Department AUDIT ADVISORY SERVICES	6. Work Location Hybrid - Site Central	Date Revised Jan 2020; Jan 2022
7. Position No. of Supervisor 23021, 81455	8. Descriptive Work Title of Supervisor MANAGER, AUDIT SERVICES		9. Classification of Supervisor Excluded Management

### **POSITION SUMMARY**

Reporting to the Manager, Audit Services, the Audit Services Specialist provides audit and investigative services that promote economy, efficiency, and integrity in the administration of BC Housing's subsidy programs. He/She/They is responsible for conducting complex tenant income verification audits using in-depth auditing and analytical techniques to investigate and detect fraud. The position 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 it's 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**

The Audit Services Specialist reports to the Manager, Audit Services.

No positions report to the Audit Services Specialist.

## **QUALIFICATIONS**

### **Education, Experience and Occupational Certification**

Bachelor's degree in accounting, finance, business administration or a related field.

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

Or an equivalent combination of education, training and experience acceptable to the Employer.

## **Knowledge, Skills and Abilities**

### **CORE COMPETENCIES**

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

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

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

Sound knowledge of income tax rules, income tax returns and supporting tax schedules to audit tenant income and asset declarations.

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

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

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

Ability to use sound judgment and identify improvements in policies and procedures.

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.

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

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

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

Proficient in the use of computers and MS Office, and ability to adapt quickly to in-house applications.

A Criminal Record Check is required.