



Enterprise Risk

MAXIMUS BC

SysTrust Readiness & Business Process Review

March 31, 2006

Control Objective (OAG)	Control Activity Description (OAG)	Control Activity Description (MAXIMUS BC)	Ref to Supporting Policy / Procedure Document	Control Activity Manual or Automated (M/A)	Nature of Evidence	Supporting Application
3. Premium assistance is only provided to eligible applicants. (O/M)	1. Income data for premium assistance applicants is confirmed with CRA income data.	time, some managers have access to the complaints log. Process: To verify eligibility for premium assistance, each person who applies authorizes the CRA to release income information to the MOHS and/or Health Insurance BC from the person's tax returns. Confirmation through discussion: Discussion(s) with Wendy Kemptser a Supervisor in the Beneficiary Services Dept. A consent form for getting their income from CRA is mailed out to the person. Once this is returned, the consent is processed and HIBC go to CRA to verify their income. Once this information is returned to HIBC, the members are set up with a permanent eligibility record for the benefit year. This consent form allows HIBC to update the person's net income with CRA every year. The income verification that takes place every two weeks (updates) and annually for the next year's income information. MAXIMUS BC sends a file to CRA asking them to verify. CRA sends back info reporting if the info is correct, mismatched, or if client didn't provide accurate info. There is an automatic process to update the records to conform to CRA records info. The information is transferred through an encrypted file which is FTP'd to the CRA site. The returned file is decrypted, and then input to the verification process. The file contains the personal tax return information for the fields which were requested from the tax return matching the submitted tax account number, name and date of birth. The CRA information is written to the tax information table during the verification process.	http://www.healthservices.gov.bc.ca/msp/infoben/premium.html#assistance Page 3 - Last heading: Income Verification	a	File received from CRA.	R&PB
	2. Income data is obtained from CRA annually to determine ongoing premium assistance	Process: Verification takes place each year and, where appropriate, MSP adjusts the monthly premium of beneficiaries upward or downward based on the information received. Confirmation through discussion: Discussion(s) with Wendy Kemptser a Supervisor in the Beneficiary Services Dept. A consent form for getting their income from CRA is mailed out to the person. Once this is returned, the consent is processed and HIBC go to CRA to verify their income. Once this information is returned to HIBC, the members are set up with a permanent eligibility record	http://www.healthservices.gov.bc.ca/msp/infoben/premium.html#assistance Page 3 - Last heading: Income Verification	A	File received from CRA.	R&PB

Control Objective (OAG)	Control Activity Description (OAG)	Control Activity Description (MAXIMUS BC)	Ref to Supporting Policy / Procedure Document	Control Activity Manual or Automated (M/A)	Nature of Evidence	Supporting Application
		for the benefit year. This consent form allows HIBC to update the person's net income with CRA every year. The income verification that takes place every two weeks (updates) and annually for the next year's income information. MAXIMUS BC sends a file to CRA asking them to verify. CRA sends back info reporting if the info is correct, mismatched, or if client didn't provide accurate info. There is an automatic process to update the records to conform to CRA records info. The information is transferred through an encrypted file which is FTP'd to the CRA site. The returned file is decrypted, and then input to the verification process. The file contains the personal tax return information for the fields which were requested from the tax return matching the submitted tax account number, name and date of birth. The CRA information is written to the tax information table during the verification process				

Not Responsive

Health Insurance BC

Report on controls placed in operation and test of operating effectiveness for the period April 1, 2006 – March 31, 2007

June 12, 2007

Not Responsive

Premium Assistance for MSP

To qualify for premium assistance a customer must be a Canadian citizen or holder of permanent resident status and been a resident of Canada for the past 12 consecutive months. HIBC verifies this information before completing any adjustments to a customer's monthly premium rate.

To verify eligibility for premium assistance, each person who applies authorizes the CRA to release income information to the MOH and/or Health Insurance BC from the person's tax returns (this is part of the Premium Assistance application form). Once this information is returned to HIBC from the CRA, the members are set up with a permanent eligibility record for the benefit year.

This consent allows HIBC to update the person's net income with CRA every year. Every 3 months a batch job runs that creates a file of all the individuals that have applied for Premium Assistance in the past quarter, as well as those that have applied within the past year where no data has been returned

by the CRA. This file is then FTP'd to the CRA, who process the data. The CRA returns the list with the customer's net income and deductions (if applicable). This list is FTP'd by the CRA to a HIBC server, where the data is processed.

Not Responsive

1.3 Premium assistance for MSP

Control Objective: Controls provide reasonable assurance that MSP premium assistance is only provided to eligible applicants.		
HIBC Control Activity		Results
1.3.1	Income data for premium assistance applicants is confirmed with CRA income data.	No relevant exceptions noted.
1.3.2	Income data is obtained from CRA annually to determine ongoing premium assistance.	No relevant exceptions noted.
User Auditor Considerations: HIBC is dependent on the accuracy of the income data received from the CRA.		

Deloitte Test Procedures

- Through corroborative inquiry confirmed that CRA income data is verified for each MSP applicant and that MSP premium assistance is not provided in cases where the income data cannot be validated or in cases where the income according to the CRA exceeds the threshold for premium assistance.
- Reviewed supporting procedural documentation and confirmed that it supports the operation of the control, as described.
- Selected a random sample of 25 people from the last CRA-returned list who have applied for Premium Assistance. Verified that their information was updated in R&BP as per the CRA file received.
- Through corroborative inquiry confirmed that the information from CRA is updated in an annual basis.
- Confirmed that the premium assistance is applied for annually and that names are submitted every quarter to the CRA until either the CRA returns data or the 4th run has been completed. Confirmed that if confirmation of income is not received, the person's status is changes to the appropriate premium rate.

Health Insurance BC

Report on controls placed in operation and test of operating effectiveness for the period April 1, 2007 – March 31, 2008

April 25, 2008

Not Responsive

Premium Assistance for MSP

To qualify for premium assistance a customer must be a Canadian citizen or holder of permanent resident status and been a resident of Canada for the past 12 consecutive months. HIBC verifies this information before completing any adjustments to a customer's monthly premium rate.

To verify eligibility for premium assistance, each person who applies authorizes the CRA to release income information to the MOH and/or Health Insurance BC from the person's tax returns (this is part of the Premium Assistance application form). Once this information is returned to HIBC from the CRA, the members are set up with a permanent eligibility record for the benefit year.

This consent allows HIBC to update the person's net income with CRA every year. Every 3 months a batch job runs that creates a file of all the individuals that have applied for Premium Assistance in the past quarter, as well as those that have applied within the past year where no data has been returned by the CRA. This file is then FTP'd to the CRA, who process the data. The CRA returns the list with the

customer's net income and deductions (if applicable). This list is FTP'd by the CRA to a HIBC server, where the data is processed.

Not Responsive

1.3 Premium assistance for MSP

Control Objective: Controls provide reasonable assurance that MSP premium assistance is only provided to eligible applicants.	
HIBC Control Activity	Deloitte Test Procedures
1.3.1 Income data for premium assistance applicants is confirmed with CRA income data.	a) Through corroborative inquiry confirm that CRA income data is verified for each MSP applicant and that MSP premium assistance is not provided in cases where the income data cannot be validated or in cases where the income exceeds the CRA exceeds the threshold for premium assistance. b) Inspected supporting procedural documentation and confirm that it supports the operation of the control, as described. c) Selected a sample of customers from the last CRA-returned list who have applied for Premium Assistance. Through corroborative inquiry confirmed that their information was updated in R&PB as per the CRA file received.
1.3.2 Income data is obtained from CRA annually to determine ongoing premium assistance.	a) Through corroborative inquiry confirm that the information from CRA is updated in an annual basis. b) Through corroborative inquiry confirmed that the premium assistance is applied for annually and that names are submitted every quarter to the CRA until either the CRA returns data or the 4th run has been completed. Through corroborative inquiry confirmed that if verification of income is not received, the person's status is changes to the appropriate premium rate.
User Auditor Considerations: HIBC is dependent on the accuracy of the income data received from the CRA.	
	Results
	No relevant exceptions noted.
	No relevant exceptions noted.

Health Insurance BC

Report on controls placed in operation and test of operating effectiveness for the period April 1, 2008 – March 31, 2009

April 30, 2009

Not Responsive

Premium Assistance for MSP

To qualify for premium assistance a customer must be a Canadian citizen or holder of permanent resident status and been a resident of Canada for the past 12 consecutive months. HIBC verifies this information before completing any adjustments to a customer's monthly premium rate.

To verify eligibility for premium assistance, each person who applies authorizes the CRA to release income information to the MOHS and/or Health Insurance BC from the person's tax returns (this is part of the Premium Assistance application form). Once this information is returned to HIBC from the CRA, the members are set up with a permanent eligibility record for the benefit year.

This consent allows HIBC to update the person's net income with CRA every year. Every 3 months a batch job runs that creates a file of all the individuals that have applied for Premium Assistance in the past quarter, as well as those that have applied within the past year where no data has been returned by the CRA. This file is then FTP'd to the CRA, who process the data. The CRA returns the list with the customer's net income and deductions (if applicable). This list is FTP'd by the CRA to a HIBC server, where the data is processed.

1.3 Premium assistance for MSP

Control Objective: Controls provide reasonable assurance that MSP premium assistance is only provided to eligible applicants.		
HIBC Control Activity		Results
1.3.1 Income data for premium assistance applicants is confirmed with CRA income data.	Deloitte Test Procedures	
	a) Through corroborative inquiry confirm that there is a process in place to verify CRA income data for each MSP applicant and that MSP premium assistance is not provided in cases where the income data cannot be validated or in cases where the income according to the CRA exceeds the threshold for premium assistance. b) Inspected supporting procedural documentation and confirmed that it supports the operation of the control, as described. c) Selected a sample of customers from the last CRA-returned list who have applied for Premium Assistance. Through corroborative inquiry confirmed that their information was updated in R&PB as per the CRA file received.	No relevant exceptions noted.
1.3.2 Income data is obtained from CRA annually to determine ongoing premium assistance.	a) Through corroborative inquiry confirm that there is a process in place to update information from CRA on an annual basis. b) Through corroborative inquiry confirmed that the premium assistance is applied for annually and that names are submitted every quarter to the CRA until either the CRA returns data or the 4th run has been completed. Through corroborative inquiry confirmed that if verification of income is not received, the person's status is changed to the appropriate premium rate.	No relevant exceptions noted.
User Auditor Considerations: HIBC is dependent on the accuracy of the income data received from the CRA.		

Not Responsive

Health Insurance BC

Report on controls placed in operation and test of operating effectiveness for the period April 1, 2009 – March 31, 2010

Premium Assistance for MSP

To qualify for premium assistance a customer must be a Canadian citizen or holder of permanent resident status and been a resident of Canada for the past 12 consecutive months. HIBC verifies this information before completing any adjustments to a customer's monthly premium rate.

To verify eligibility for premium assistance, each person who applies authorizes Canada Revenue Agency (CRA) to release income information to the MoHS and/or Health Insurance BC from the person's tax returns (this is part of the Premium Assistance application form). Once this information is returned to HIBC from CRA, the members are set up with a permanent eligibility record for the benefit year.

This consent allows HIBC to update the person's net income with CRA every year. Every 3 months a batch job runs that creates a file of all the individuals that have applied for Premium Assistance in the past quarter, as well as those that have applied within the past year where no data has been returned by the CRA. This file is then FTP'd to CRA, who process the data. CRA returns a list with the customer's net income and deductions (if applicable). This list is FTP'd by CRA to a HIBC server, where the data is processed.

Not Responsive

1.3 Premium assistance for MSP

Control Objective: Controls provide reasonable assurance that MSP premium assistance is only provided to eligible applicants.		
HIBC Control Activity		Results
1.3.1	Income data for premium assistance applicants is confirmed with CRA income data.	a) Through corroborative inquiry confirm that there is a process in place to verify CRA income data for each MSP applicant and that MSP premium assistance is not provided in cases where the income data cannot be validated or in cases where the income according to the CRA exceeds the threshold for premium assistance. b) Inspected supporting procedural documentation and confirmed that it supports the operation of the control, as described. c) Selected a sample of customers from the last CRA-returned list who have applied for Premium Assistance. Through corroborative inquiry confirmed that their information was updated in R&PB as per the CRA file received.
1.3.2	Income data is obtained from CRA annually to determine ongoing premium assistance.	a) Through corroborative inquiry confirm that there is a process in place to update information from CRA on an annual basis. b) Through corroborative inquiry confirmed that the premium assistance is applied for annually and that names are submitted every quarter to the CRA until either the CRA returns data or the 4th run has been completed. Through corroborative inquiry confirmed that if verification of income is not received, the person's status is changed to the appropriate premium rate.
User Auditor Considerations: HIBC is dependent on the accuracy of the income data received from the CRA.		

Not Responsive



Health Insurance BC

Your connection with Medical Services Plan and PharmaCare.

Health Insurance BC

Report on controls placed in operation and test of operating effectiveness for the period April 1, 2010 – March 31, 2011

Not Responsive

To qualify for premium assistance a customer must be a Canadian citizen or holder of permanent resident status and been a resident of Canada for the past 12 consecutive months. HIBC verifies this information before completing any adjustments to a customer's monthly premium rate. To verify eligibility for premium assistance, each person who applies authorizes Canada Revenue Agency (CRA) to release income information to the MoHS and/or Health Insurance BC from the person's tax returns (this is part of the Premium Assistance application form). Once this information is returned to HIBC from CRA, the members are set up with a permanent eligibility record for the benefit year.

This consent allows HIBC to update the person's net income with CRA every year. Every 3 months a batch job runs that creates a file of all the individuals that have applied for Premium Assistance in the past quarter, as well as those that have applied within the past year where no data has been returned by the CRA. This file is then FTP'd to CRA, who process the data. CRA returns a list with the customer's net income and deductions (if applicable). This list is FTP'd by CRA to a HIBC server, where the data is processed.

Not Responsive

1.3 Premium assistance for MSP

Control Objective: Controls provide reasonable assurance that HIBC only registers eligible BC Residents for MSP coverage and that applicants are registered accurately.		
HIBC Control Activity		Deloitte Test Procedures
1.3.1	Income data for premium assistance applicants is confirmed with CRA income data.	a) Through corroborative inquiry confirm that there is a process in place to verify CRA income data for each MSP applicant and that MSP premium assistance is not provided in cases where the income data cannot be validated or in cases where the income according to the CRA exceeds the threshold for premium assistance. b) Inspected supporting procedural documentation and confirmed that it supports the operation of the control, as described. c) Selected a sample of customers from the last CRA-returned list who have applied for Premium Assistance. Through corroborative inquiry confirmed that their information was updated in R&PB as per the CRA file received.
1.3.2	Income data is obtained from CRA annually to determine ongoing premium assistance.	a) Through corroborative inquiry confirm that there is a process in place to update information from CRA on an annual basis. b) Through corroborative inquiry confirmed that the premium assistance is applied for annually and that names are submitted every quarter to the CRA until either the CRA returns data or the 4th run has been completed. Through corroborative inquiry confirmed that if verification of income is not received, the person's status is changed to the appropriate premium rate.
User Auditor Considerations: HIBC is dependent on the accuracy of the income data received from the CRA. Applicants are allowed up to 2 years of unverified income data from the CRA, as this is a policy from the Ministry of Health that they would rather have someone who does not need Premium Assistance receiving it, as opposed to those who need it being denied. Unverified means that their tax return cannot be found; after 2 years there is a process to remove the applicant from Premium Assistance if they are still unverified.		No relevant exceptions noted.
		No relevant exceptions noted.