

Position Data

Read Only

Position Title: Senior Auditor

Plan: PSJEP

Case Status: Closed

Case #: 12875

CHIPS #: 27055

Ministry: HLTH

Division: Financial and Corporate Services

Branch: Audit and Investigations

Section: -

Work Family: Financial Services

Work Stream: Auditing

Current Class: Financial Officer 24 (Before)

Current Salary: \$64,052.10 (Before)

Approved Class: Financial Officer (TMA) 24 (After)

Approved Salary: \$64,052.10 (After)

Im pacted Positions: 10

Estimated Annual Im pact: \$0.00 (including the cost of benefits)

Related Documents

Description [55270](#): Job Profile 00027055 et al Senior Auditor 20170501.docx

Quality: PATTERN JOB

Staffing Criteria

Competency Profile

Rationale [32375](#): 27054_SeniorAuditor_25June08_R.rtfWorking Paper [31323](#): 84853_SeniorAuditor_24Apr08_D.docWorking Paper [31324](#): AuditandInvestigations_Apr08_W.JPGWorking Paper [31855](#): 27054_SeniorAuditor_26May08_D.docWorking Paper [42315](#): Organization Chart 00105136 Senior Auditor_Apr2012.pptxWorking Paper [42314](#): Job Description 00027055 et al Senior Auditor_Apr2012.docxWorking Paper [50514](#): Job Description 00027055 et al Senior Auditor 20150828.docxWorking Paper [50515](#): Working Paper EFO Signature 20150811.pdfWorking Paper [50513](#): Working Paper RE Senior Auditors TMA Aug 28 2015.msg

Working Paper

Diary Entry Data

File Location: BCPSA

Assigned To: File Room

Date: 25-May-2012

Action/Reason: Approval Notice

Points: 837

Range: 24

[View diary](#)

CRM Ticket #

1 JK	2 MD	3 IC	4 PC	5 WA	6 FR	7 PA	8 HR	9 WB	10 SE	11 PE	12 SR	13 HZ
H	G	D	C	F	F	E	CD	C	C	C	B	B

Comments

201Feb28 - Changed to Pattern job as per Natalie Salloum - SR

2017May01: updated JP and two new positions added to case (115418 & 115419) CRM 170407-000743.

28Aug2015: Updated JD for the following positions - 27055 83867 84853 105136

Priority: Staffing

Keyword: 27055 83867 28032 105136 105137 106463 115418



Job Description

MINISTRY OF HEALTH SERVICES

JOB TITLE: Senior Auditor	CHIPS POS NUM: 27055, 27054, 83867, 27674, 105136, 105137, 105138
BRANCH / REGION / DISTRICT Audit and Investigations Branch	DIVISION Financial and Corporate Services
SUPERVISORS TITLE Audit Manager	CHIPS POS NUM 93618

PROGRAM

The Audit and Investigations Branch (AIB), part of the Financial and Corporate Services Division, is responsible for the Billing Integrity Program and the Investigations Unit.

MAJOR RESPONSIBILITIES

The Auditor (Billing Integrity Program) is responsible for planning, organizing, directing and evaluating the specialized audits of medical and health care practitioners and other claimants/agencies receiving payments from the Medical Services Plan (MSP) and the Ministry of Health Services in order to evaluate adherence to the *Medicare Protection Act*, MSP, and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts. Recoveries may be in excess of \$1 million annually.

SCOPE, AUTHORITY AND TERMS OF REFERENCE

1. Plans and directs the work of the audit team (Medical Inspector and Auditor) engaged in auditing medical and health care practitioners and other claimants/agencies in a variety of locations throughout the Province that receive approximately \$3 billion in payments from the Medical Services Plan (MSP) annually:
 - a. Develops audit work plans, programs, and schedules including setting objectives, goals, standards, and performance expectations for approval by the Audit Manager;
 - b. Analyzes audit approaches to ensure appropriateness, efficiency, and effectiveness;
 - c. Conducts specialized audits requiring a thorough knowledge of the MSP fee payment schedule, medical practitioner business processes, and systems and investigations;
 - d. Reviews audit working papers, supporting documentation, and reports for completeness and compliance with legislation, auditing practices, and standards;
 - e. Reports on audit findings, significant issues, observations, and recommendations, including identifying patterns of non-compliance and areas for potential additional investigation;
 - f. Provides advice and recommends options or resolution to problems identified by the audit; and,
 - g. Discusses audit findings with the Audit Manager, Medical Consultant, Legal Services Branch lawyers, and auditee and/or their legal representative.
2. Resolves matters of dispute such as objections to error listings, audit procedures, and legal interpretations:
 - a. Researches difficult or vague fee schedule applications and provides explanations in accordance with MSP policy to the auditee or their representative;
 - b. Provides additional information received from practitioners to the Medical Inspector; and,
 - c. Drafts reports for Audit Manager and the Medical Inspector setting out details of errors and related arguments and recommends proposed quantification.
3. Acts as a team leader on audits:
 - a. Acts as a lead hand for new Auditors, including training, mentoring, providing feedback and advice and recommending options or resolutions to problems identified by Auditors;

- b. Plans, reviews, and ensures work plans and standards are met;
 - c. Reviews and recommends to the Audit Manager approval of time reports and travel expense claims of staff during audit assignments; and,
 - d. Compiles audit team reports to create complete audit files for audits.
4. Performs other related duties:
- a. Gives evidence under oath and controls evidence collection processes to ensure information quality meets hearing standards of evidence;
 - b. Recommends new audit practices and standards applications and drafts related issue papers;
 - c. Maintains expertise in the MSP fee schedule including developing relevant tools and checklists; and,
 - d. Drives to medical or health care practitioners' business locations to conduct audits.

DECISIONS AND RECOMMENDATIONS

The Auditor implements statistical sampling strategies and utilizes advanced audit software (ACL) to extract samples and calculate recoveries from the MSP database in an innovative and leading edge environment.

The position also performs the financial audit component of the on-site reviews of medical and health care practitioners and makes recommendations regarding internal control weaknesses; conducts audits of other claimants/agencies recovering payments from the Ministry of Health and makes recommendations for improvements to internal controls and repayment of improper claims; and, with general direction from the Audit Manager, undertakes special projects, reviews, and investigations across the Ministry, that may involve advanced knowledge of electronic audit techniques and require independent decision-making.

ORGANIZATION AND STAFF

There are currently six Auditor positions reporting to the Audit Manager, Billing Integrity Program. These positions have no staff reporting directly to them.

DIMENSIONS (FTEs/BUDGET, ETC.)

Audit and Investigations Branch:
 Staff – 31 FTE's
 Budget - \$3.0 Million
 Medical Services Plan: Payments made are in excess of \$3 Billion.

MAJOR ACCOUNTABILITIES

- Plans and conducts the financial component of the on-site audit of medical and health care practitioners;
- Plans and conducts the audits of funded agencies and other claimants receiving payments from the Ministry of Health;
- Undertakes special projects, reviews and investigations across the Ministry that require advanced knowledge of electronic audit and/or statistical sampling techniques;
- Contributes to the development and maintenance of the Billing Integrity Program Policies and Procedures Manual, Audit manual, and audit programs;
- Prepares audit reports for submission to the Audit Manager, Billing Integrity Program, regarding the findings and recommendations resulting from audits, reviews, and other projects;
- Monitors the implementation status of recommendations contained in various audit reports; and,
- Attends formal hearings to give evidence / testify on issues arising from the audits of medical and/or health care practitioners.

SELECTION CRITERIA

In order to be considered for this position, applicants must clearly indicate that they have the following:

The Auditor is required to possess a professional accounting designation (CA, CGA or CMA) and three years audit experience; or an undergraduate degree and five years experience (preference will go to candidates currently enrolled in a professional designation program); with advanced knowledge of accounting principles, auditing standards, information technology and management auditing; or an equivalent combination of education and experience.

Further requirements of the position include excellent oral and written communication skills, interpersonal skills and an ability to meet deadlines and objectives with limited supervision.

In addition, the Senior Auditor must have a thorough knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL).

A major challenge for the Senior Auditor is to establish and maintain credibility with auditees in a potentially adversarial environment. This requires tact, diplomacy and a professional manner.

In order to be considered for this position, applicants may need to demonstrate their knowledge, skills and abilities in the following areas:

Knowledge:

- Comprehensive knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL);
- Comprehensive knowledge of MSP and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts;
- Comprehensive knowledge of the *Medicare Protection Act* and Regulations;
- Knowledge of the theories and principles of common law, administrative law, administrative fairness, due process, and natural justice;
- Working knowledge of the principles and practices of the *FIOPP Act* as it relates to information and records management; and,
- Knowledge of rules of evidence, admissibility of evidence, and requirements for disclosure.

Skills/Abilities:

- Ability to interpret and apply the *Medicare Protection Act* and other related provincial statutes;
- Ability to reference, interpret, and apply legislation, regulations, policies and procedures to determine an appropriate course of action;
- Ability to audit to obtain accurate, complex, and relevant information;
- Excellent verbal and written communications skills, interpersonal skills;
- Ability to meet deadlines and objectives with limited supervision;
- Ability to establish and maintain credibility with auditee in a potentially adversarial environment using tact, persuasiveness, and diplomacy;
- Ability to research, analyze, verify, and evaluate information and situations, identify options and recommend appropriate courses of action;
- Ability to use computer applications to enter/retrieve data and produce/edit a variety of effective reports and documents; and,
- Demonstrated planning and analytical skills.

COMPETENCIES

- Service Orientation;
- Results Orientation;
- Teamwork and Cooperation;
- Leadership;
- Planning, Organizing, and Coordination;
- Analytical Thinking; and,

- Improving Operations.

Job Description

MINISTRY OF HEALTH

JOB TITLE: Senior Auditor, FO (TMA) 24	CHIPS POS NUM: 27055, 83867, 84853, 105136, 105137, 105138, 106463
BRANCH / REGION / DISTRICT Audit and Investigations Branch	DIVISION Financial and Corporate Services
SUPERVISORS TITLE Audit Manager	CHIPS POS NUM 73618

PROGRAM

The Audit and Investigations Branch (AIB), part of the Financial and Corporate Services Division, is responsible for the Billing Integrity Program and the Investigations Unit.

MAJOR RESPONSIBILITIES

The Senior Auditor (Billing Integrity Program) is responsible for planning, organizing, directing and evaluating the specialized audits of medical and health care practitioners and other claimants/agencies receiving payments from the Medical Services Plan (MSP) and the Ministry of Health Services in order to evaluate adherence to the *Medicare Protection Act*, MSP, and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts. Recoveries may be in excess of \$1 million annually.

SCOPE, AUTHORITY AND TERMS OF REFERENCE

- Plans and directs the work of the audit team (Medical Inspector and Senior Auditor) engaged in auditing medical and health care practitioners and other claimants/agencies in a variety of locations throughout the Province that receive approximately \$3 billion in payments from the Medical Services Plan (MSP) annually:
 - Develops audit work plans, programs, and schedules including setting objectives, goals, standards, and performance expectations for approval by the Audit Manager;
 - Analyzes audit approaches to ensure appropriateness, efficiency, and effectiveness;
 - Conducts specialized audits requiring a thorough knowledge of the MSP fee payment schedule, medical practitioner business processes, and systems and investigations;
 - Reviews audit working papers, supporting documentation, and reports for completeness and compliance with legislation, auditing practices, and standards;
 - Reports on audit findings, significant issues, observations, and recommendations, including identifying patterns of non-compliance and areas for potential additional investigation;
 - Provides advice and recommends options or resolution to problems identified by the audit; and,
 - Discusses audit findings with the Audit Manager, Medical Consultant, Legal Services Branch lawyers, and auditee and/or their legal representative.
- Resolves matters of dispute such as objections to error listings, audit procedures, and legal interpretations:
 - Researches difficult or vague fee schedule applications and provides explanations in accordance with MSP policy to the auditee or their representative;
 - Provides additional information received from practitioners to the Medical Inspector; and,
 - Drafts reports for Audit Manager and the Medical Inspector setting out details of errors and related arguments and recommends proposed quantification.
 - Completes and signs final audit report and present findings to Audit Committee.
- Acts as a team leader on audits:

- a. Acts as a lead hand for new Auditors, including training, mentoring, providing feedback and advice and recommending options or resolutions to problems identified by Auditors;
 - b. Plans, reviews, and ensures work plans and standards are met;
 - c. Reviews and recommends to the Audit Manager approval of time reports and travel expense claims of staff during audit assignments; and,
 - d. Compiles audit team reports to create complete audit files for audits.
4. Performs other related duties:
- a. Attends and participates in Alternative dispute resolutions;
 - b. Gives evidence under oath and controls evidence collection processes to ensure information quality meets hearing standards of evidence;
 - c. Recommends new audit practices and standards applications and drafts related issue papers;
 - d. Maintains expertise in the MSP fee schedule including developing relevant tools and checklists; and,
 - e. Drives to medical or health care practitioners' business locations to conduct audits.

DECISIONS AND RECOMMENDATIONS

The Senior Auditor implements statistical sampling strategies and utilizes advanced audit software (ACL) to extract samples and calculate recoveries from the MSP database in an innovative and leading edge environment.

The position also performs the financial audit component of the on-site reviews of medical and health care practitioners and makes recommendations regarding internal control weaknesses; conducts audits of other claimants/agencies recovering payments from the Ministry of Health and makes recommendations for improvements to internal controls and repayment of improper claims; and, with general direction from the Audit Manager, undertakes special projects, reviews, and investigations across the Ministry, that may involve advanced knowledge of electronic audit techniques and require independent decision-making.

ORGANIZATION AND STAFF

There are currently ten Senior Auditor positions reporting to the Audit Manager, Billing Integrity Program. These positions have no staff reporting directly to them.

DIMENSIONS (FTEs/BUDGET, ETC.)

Billing Integrity Program:
 Staff – 23 FTE's
 Budget - \$3.0 Million
 Medical Services Plan: Payments made are in excess of \$3 Billion.

MAJOR ACCOUNTABILITIES

- Plans and conducts the financial component of the on-site audit of medical and health care practitioners;
- Plans and conducts the audits of funded agencies and other claimants receiving payments from the Ministry of Health;
- Undertakes special projects, reviews and investigations across the Ministry that require advanced knowledge of electronic audit and/or statistical sampling techniques;
- Contributes to the development and maintenance of the Billing Integrity Program Policies and Procedures Manual, Audit manual, and audit programs;
- Prepares audit reports for submission to the Audit Manager, Billing Integrity Program, regarding the findings and recommendations resulting from audits, reviews, and other projects;
- Monitors the implementation status of recommendations contained in various audit reports; and,
- Attends formal hearings to give evidence / testify on issues arising from the audits of medical and/or health care practitioners.

SELECTION CRITERIA

In order to be considered for this position, applicants must clearly indicate that they have the following:

The Senior Auditor is required to possess a professional accounting designation CPA (CA, CGA, CMA) and at least three years audit experience.

Further requirements of the position include excellent oral and written communication skills, interpersonal skills and an ability to meet deadlines and objectives with limited supervision.

In addition, the Senior Auditor must have a thorough knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL).

A major challenge for the Senior Auditor is to establish and maintain credibility with auditees in a potentially adversarial environment. This requires tact, diplomacy and a professional manner.

In order to be considered for this position, applicants may need to demonstrate their knowledge, skills and abilities in the following areas:

Knowledge:

- Comprehensive knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL);
- Comprehensive knowledge of MSP and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts;
- Comprehensive knowledge of the *Medicare Protection Act* and Regulations;
- Knowledge of the theories and principles of common law, administrative law, administrative fairness, due process, and natural justice;
- Working knowledge of the principles and practices of the *FIOPP Act* as it relates to information and records management; and,
- Knowledge of rules of evidence, admissibility of evidence, and requirements for disclosure.

Skills/Abilities:

- Ability to interpret and apply the *Medicare Protection Act* and other related provincial statutes;
- Ability to reference, interpret, and apply legislation, regulations, policies and procedures to determine an appropriate course of action;
- Ability to audit to obtain accurate, complex, and relevant information;
- Excellent verbal and written communications skills, interpersonal skills;
- Ability to meet deadlines and objectives with limited supervision;
- Ability to establish and maintain credibility with auditee in a potentially adversarial environment using tact, persuasiveness, and diplomacy;
- Ability to research, analyze, verify, and evaluate information and situations, identify options and recommend appropriate courses of action;
- Ability to use computer applications to enter/retrieve data and produce/edit a variety of effective reports and documents; and,
- Demonstrated planning and analytical skills.

COMPETENCIES

- Service Orientation;
- Results Orientation;
- Teamwork and Cooperation;
- Leadership;

- Planning, Organizing, and Coordination;
- Analytical Thinking; and,
- Improving Operations.

JOB TITLE: Senior Auditor, FO (TMA) 24	CHIPS POS NUM: PENDING – x 2 NEW 27055, 83867, 84853, 105136, 105137, 105138, 106463
BRANCH / REGION / DISTRICT Billing Integrity Program, Audit and Investigations Branch	DIVISION Finance and Corporate Services
SUPERVISORS TITLE Audit Manager	CHIPS POS NUM 73618

PROGRAM

The Audit and Investigations Branch (AIB), part of the Finance and Corporate Services Division, is responsible for the Billing Integrity Program. The Billing Integrity Program monitors, audits and investigates billing patterns and practices of medical and health care practitioners to detect and deter inappropriate and incorrect billing of the Medical Services Plan (MSP). The Billing Integrity Program develops and analyses practitioner's profiles, monitors trends, conducts audits, and seeks recovery of inappropriately paid monies in accordance with legislation. More information can be found here: <http://www2.gov.bc.ca/gov/content/health/practitioner-professional-resources/msp/billing-integrity-program>

JOB OVERVIEW

The Senior Auditor is responsible for planning, organizing, and conducting specialized audits of medical and health care practitioners and other claimants/agencies receiving payments from the Medical Services Plan (MSP).

MAJOR ACCOUNTABILITIES

Required:

- Independently plan, conduct, coordinate and lead a team for specialized audits of complex medical and health care practitioners; private clinics, funded agencies and other claimants receiving payments from the Ministry of Health to ensure compliance with the *Medicare Protection Act*, and other provincial statutes.
- Conduct the financial component of audits by examining auditee's financial information, touring facility, performing extensive analysis of billing data, researching the *Medical Service Commission Payment Schedule* with application to the auditee's speciality.
- Develop audit plans, working papers, programs and schedules including setting objectives, goals, standards, and performance expectations for approval by the Audit Manager.
- Conduct interviews with auditee, other medical professionals, institutional departments and facilities. Review and assess risk factors relating to the auditee's management and system controls, accounting practices and operations.
- Prepare and review audit working papers, supporting documentation, and audit reports for completeness and accuracy to audit evidence, legislation, auditing practices and standards.
- Discusses audit findings with the Audit Manager, BIP Medical Consultant, Legal Services Branch Lawyers and auditee and/or their legal representative
- Write audit reports for submission to the Audit Manager describing the scope of the audit, type of practice, audit findings, significant issues, observations and recommendation including identify patterns of non-compliance and areas for potential additional investigation.

- Signs the finalized audit reports which may be used in legal proceedings and also presents the report to the Audit and Inspection Committee.
- Undertake special projects, reviews and investigations across the Ministry that require advanced knowledge of electronic audit and/or statistical sampling techniques.
- Contribute to the development and maintenance of the Billing Integrity Program policies and procedures manual, audit manual, and audit programs.
- Monitor the implementation status of recommendations contained in various audit reports.
- Attend mediations and formal hearings to give evidence under oath as required. Testify at formal hearings on issues arising from the audits.
- Acts as an audit team leader for new auditors, including training, mentoring, providing feedback and advice to ensure office standards are met.

JOB REQUIREMENTS

In order to be considered for this position, applicants must clearly indicate that they have the following:

- A professional accounting designation CPA (CA, CGA, CMA).
- Minimum of three years audit and/or accounting experience
- Advanced Microsoft Excel skills.
- Possession of a valid BC Class 5 Driver's Licence.
 - Willingness to conduct field work which includes travel within the province.

In order to be considered for this position, applicants may need to demonstrate their knowledge, skills and abilities in the following areas:

Knowledge:

- Statistical sampling techniques and extractive audit procedures utilizing advanced business intelligence tools.
- MSP and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts.
- *Medicare Protection Act* and Regulations.
- Principles of common law, administrative law, administrative fairness, due process, and natural justice.
- *FOIPPA Act* as it relates to information and records management.
- Rules of evidence, admissibility of evidence, and requirements for disclosure.

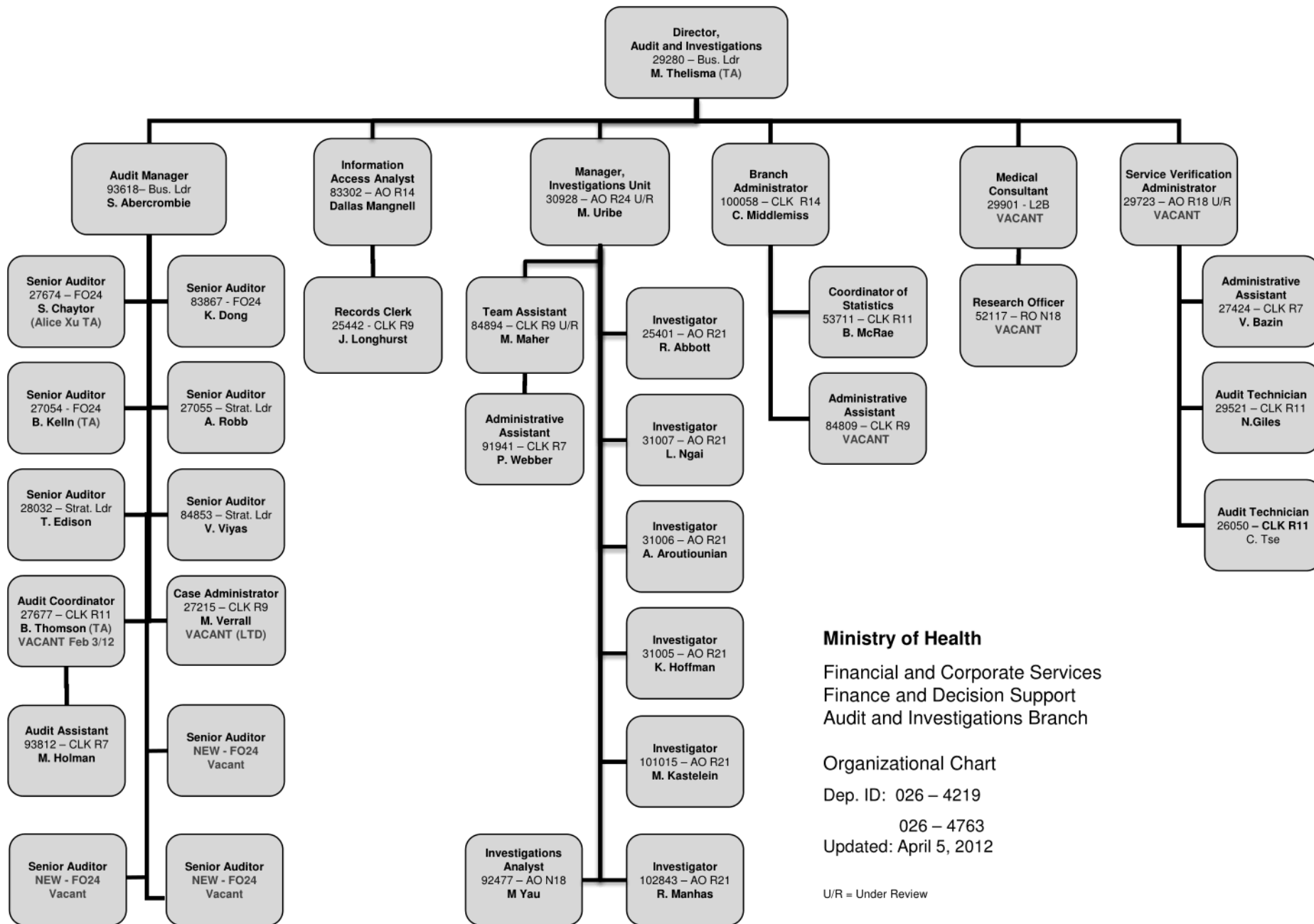
Skills/Abilities:

- Excellent time management skills, interpersonal skills, verbal and written communications skills, including the ability to make effective presentations to diverse groups.
- Ability to interpret and apply complex legislation, regulations, policies and procedures.
- Ability to plan, research, analyse, verify, and evaluate complex facts and cases, identify options and recommend appropriate courses of action.
- Ability to use computer applications to enter/retrieve data and produce/edit a variety of effective reports.
- Ability to use Microsoft Excel to complete complex analysis of large volumes of raw data.
- Ability to work independently and effectively with multiple projects and assignments with limited supervision.
- Ability to establish and maintain credibility with auditee in a potentially adversarial environment using tact, persuasiveness, and diplomacy.

COMPETENCIES

- Planning, Organizing, and Coordination
- Analytical Thinking
- Teamwork and Cooperation
- Results Orientation
- Leadership

- Service Orientation



Ministry of Health

Financial and Corporate Services
Finance and Decision Support
Audit and Investigations Branch

Organizational Chart

Dep. ID: 026 – 4219

026 – 4763

Updated: April 5, 2012

U/R = Under Review



August 11, 2015

Natalie Salloum
Classification Specialist
Public Service Agency

Dear Ms. Salloum:

As Executive Financial Officer for the BC Ministry of Health, I would like to request TMA be added to the following Seniors Auditors positions in the Billing Integrity Program:

84853
83867
105137
105138
105136
106463
27055

Please see that attached job description to be applied to the above positions.

Yours truly,

Manjit Sidhu, CPA, CA
Assistant Deputy Minister
Finance and Corporate Services

From: [Chan, Sandra PSA:EX](#)
To: [Stearn, Anne HLTH:EX](#)
Cc: [BCPSA Classification PSA:EX](#)
Subject: Approval 00027054 Senior Auditor (New positions - 105136, 105137, and 105138).
Date: May 9, 2012 4:09:38 PM

Hello Anne,

Here is the official approval e-mail for the above-noted three new Senior Auditor positions.

Title: Senior Auditor

Plan: Public Service Job Evaluation Plan

Case#: 12875

CHIPS#: 27054

Ministry: HLTH

Division: Financial and Corporate Services

Branch: Audit and Investigations

Section: -

Current Class: Financial Officer 24

Current Salary: \$64,052.10

Approved Class: Financial Officer 24

Approved Salary: \$64,052.10

Impacted Positions: 8

Estimated Annual Impact: \$0.00

Points: 837.0

As a result of executive supported/endorsed expanded audit functions for the Financial and Corporate Services Division, it was decided that the Billing Integrity Program would increase its auditors by adding three new positions. The duties for the new Senior Auditors is the same as work completed by the already existing FO24 auditors. Consequently, the ratings for the new positions are the same/May 9, 2012/sc.

Keyword: 27055 27674 27054 83867 28032 105136 105137 105138

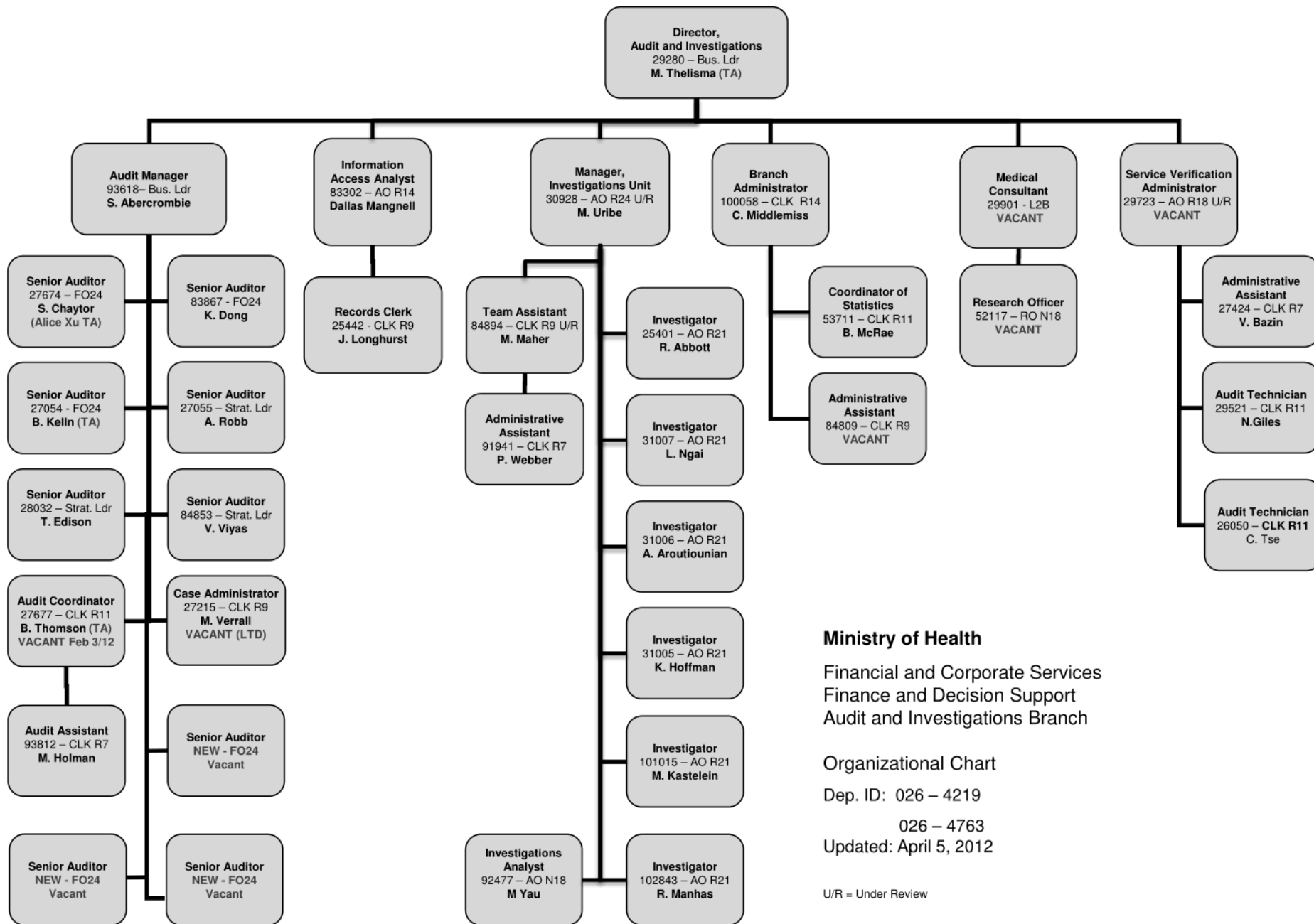
Thank you.

Sandra Chan, Classification Specialist

HR Services | BC Public Service Agency |

Website: www.gov.bc.ca/myhr

Phone: 250.952.6000 | Toll free 1.877.277.0772



Ministry of Health

Financial and Corporate Services
Finance and Decision Support
Audit and Investigations Branch

Organizational Chart

Dep. ID: 026 – 4219

026 – 4763

Updated: April 5, 2012

U/R = Under Review

From: Little, Jodi PSA:EX
Sent: Wednesday, June 25, 2008 10:23 AM
To: Eveleigh, Marlo PSA:EX
Subject: FW: EClass Case 12875 - Senior Auditor

From: Little, Jodi PSA:EX
Sent: Wednesday, June 25, 2008 10:20 AM
To: Perri, Maria HLTH:EX; Anderson, David R HLTH:EX
Cc: Day, George HLTH:EX; Gowans, Mark PSA:EX; Cartwright, Vanessa L PSA:EX; Caldwell, Wendy J PSA:EX
Subject: RE: EClass Case 12875 - Senior Auditor

Hi Maria and David,

I was just in the process of preparing a response to David's request for feedback on the outcome when I received your e-mail.

The management group can present their dispute on the classification outcome to a Classification Committee. To use this resource please contact Wendy Caldwell, the Senior Classification Specialist, and she will organize the event. In this venue, Wes, David and anyone else that can speak to the function of the Senior Auditor will be asked to make a brief presentation to the group that discusses the complexities of the position and any reason they think the job is under classified. If this is something that you would like to do I have prepared a brief rationale that will explain the existing classification outcome. If there are any points that you are in disagreement, the meeting will be a good place to discuss. The committee members will likely ask the representatives from Health some questions to ensure they have an accurate and comprehensive idea of the function of the job. Once they have gathered all the pertinent details the committee will make a final decision.

Looking at the numbers that David provided below it appears to me that the real issue is not one of classification, but one of compensation. While the difference between salaries/TMA's of an ML3 and an FO24 is less than 1%, I recognize that any loss in compensation could potentially make a difficult recruiting and retaining situation even more challenging. To address any compensation issues I recommend that you collect any data you can on your recruitment efforts and any retention issues. If strategic recruitment and retention efforts prove to be unsuccessful, and compensation issues prevail as a dominating factor, any trends/data should be taken forth to our Governance section, headed by Stuart Knittelfelder, for consideration in new compensation strategies and solutions.

The last thing that I would like to mention is that our Governance section is in the process of exploring options to implement a compensatory solution in situations where a classification outcome creates recruitment and retention pressures. This is remains in the concept phase, but if you have any questions about it you are invited to contact Stuart directly (Stuart.Knittelfelder@gov.bc.ca).

s.22 so any further inquiries can be directly to the Senior Compensation Specialist, Wendy Caldwell. She has been briefed on this case.

Regards,

Jodi Little
Classification Specialist

RATIONALE:

To briefly summarize the classification outcome of the Senior Auditors, classification as Financial Officer 24 recognizes that they must have an understanding of the theory of accounting and financial auditing (as a designation is required) to independently plan and conduct audits of a variety of medical and health care practitioners and other claimants/agencies receiving payments from the Medical Services Plan (MSP) and the Ministry of Health. In order to fulfill this function, these positions must modify accounting

and auditing methods and techniques to effectively conduct an audit and assess issues and findings.

Last week David forwarded a job description from the postings titled the Senior Tax Auditor from the Income Taxation Branch of the Ministry of Small Business and Revenue that is classified as a Financial Officer 27. While we have no formal record of this position, I can draw comparison to the Supervisor of Collections in the Income Taxation Branch (Benchmark 401): The Senior Auditors in Health's Audit and Investigation Branch require the same level of knowledge (i.e theory of a professional area) in order to independently plan and review sensitive cases) and comparatively affect ministry programs through the provision of direct professional services as a senior technical specialist. The key difference lies in the measure for judgement: The benchmark reports to a non-dedicated excluded supervisor and has the delegated authority to manage the collections program involving the evaluation of the effectiveness of the program and the independence to develop policy and legislative change that guide the work of those working within the program. In the case of the topic positions, the excluded supervisor, the Senior Audit Manager, is considered dedicated to the MSP audit function, and holds the accountability for managing the audit program, evaluating the effectiveness of the program and developing policy changes to enhance the operations of the program. As such, credit for this accountability can not be given to the Senior Auditors.

Also, there is a Benchmark that is a Senior Auditor (#414) that compares favourably to the topic positions in the knowledge requirements (accounting and financial auditing) to plan, conduct and coordinate audits and lead audit teams and both provide direct professional services for a ministry program. Like in the comparison above, the key area of difference is in the freedom to make decisions: The benchmark, reports to a supervisor that while it is included, is considered non-dedicated, as it is a broad expert on consumer taxation. As a result the benchmark is the delegated singular business expert in a sector specialty/industry technology and as such is independently accountable for the development and evaluation of the audit program (in that specialty area). As above, the Senior Audit Manager is the position that holds this accountability for managing and evaluating the MSP audit program.

From: Perri, Maria HLTH:EX
Sent: Wednesday, June 25, 2008 8:55 AM
To: Little, Jodi PSA:EX; Gowans, Mark PSA:EX
Cc: Day, George HLTH:EX; Anderson, David R HLTH:EX
Subject: FW: EClass Case 12875 - Senior Auditor
Importance: High

Hi Jodi, Mark,

We would like to move forward with an appeal of this classification. Can you please assist in getting this in motion and advise what required documentation is required from us.

Thanks

Maria

From: Anderson, David R HLTH:EX
Sent: Tuesday, June 17, 2008 4:24 PM
To: Day, George HLTH:EX
Cc: Perri, Maria HLTH:EX; Zetaruk, Wes HLTH:EX
Subject: FW: EClass Case 12875 - Senior Auditor

George,

The BIP auditors came back as a Financial Officer 24's (Grid 24) - top salary of \$62,796.16 + TMA of \$4,144.55 = \$66,940.71 versus current salary ML 3 of \$67,907.06. Difference = \$966.35 less than they currently make (although existing auditors would all be green circled and have the option of remaining excluded). New auditors would receive OT and 26 flex days so in theory it might be argued that it is a

better overall compensation package although I'm not sure that would be enough to attract people.

I have asked Jodi what our options are to appeal this. She will get back to me with details but apparently there is a Classification Review Committee at PSA that we can present our case. Do you want to appeal? If so, do our HR people help or do we just do it ourselves?

Thanks

David Anderson
Director, Audit and Investigations
Phone: (250) 356-2726
Fax: (250) 356-2386

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From: Little, Jodi PSA:EX
Sent: Tuesday, June 17, 2008 4:06 PM
To: Anderson, David R HLTH:EX
Subject: FW: EClass Case 12875 - Senior Auditor

Here is the approval as discussed.

Position Title: Senior Auditor Plan: Public Service Job Evaluation Plan Status: Closed
Case #: 12875 CHIPS #: 27054 NOC:
Ministry: HEALTH Division: Financial and Corporate Services
Branch: Audit and Investigations Section: null
Work Family: Financial Services Work Stream: Auditing
Current Class: Not Previously Classified Current Salary: \$0.00
Approved Class: Financial Officer 24 Approved Range: \$62,796.16
Impacted Positions: 1
Estimated Annual Impact: \$77,867.24

DIARY ENTRY DATA

File Location: BCPSA Assigned To: Feather, Julie Date: Jun 12, 2008
Action/Reason: Approval notice Points: 867.0 Grid: 27

Comments:

June12/08: Comparable to BM 30 - TP's require a designation (although not clearly stated in the JD) and as such are eligible for a TMA. See file for further information re. nature of audits and differences between the Pharmacare Auditors. Client experiencing significant recruitment issues due to compensation levels.

J. Little

Contact: Wes Zetaruk 727-7706

HRC: Mark Gowans 387-0158

HRT: Jason Bertucci 356-5905

Priority: Staffing

Keyword: 27055 27674 28032 83867 84853

Job Description

MINISTRY OF HEALTH SERVICES

JOB TITLE: Senior Auditor	CHIPS POS NUM: 27055, 27054, 83867, 27674, 105136, 105137, 105138
BRANCH / REGION / DISTRICT Audit and Investigations Branch	DIVISION Financial and Corporate Services
SUPERVISORS TITLE Audit Manager	CHIPS POS NUM 93618

PROGRAM

The Audit and Investigations Branch (AIB), part of the Financial and Corporate Services Division, is responsible for the Billing Integrity Program and the Investigations Unit.

MAJOR RESPONSIBILITIES

The Auditor (Billing Integrity Program) is responsible for planning, organizing, directing and evaluating the specialized audits of medical and health care practitioners and other claimants/agencies receiving payments from the Medical Services Plan (MSP) and the Ministry of Health Services in order to evaluate adherence to the *Medicare Protection Act*, MSP, and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts. Recoveries may be in excess of \$1 million annually.

SCOPE, AUTHORITY AND TERMS OF REFERENCE

1. Plans and directs the work of the audit team (Medical Inspector and Auditor) engaged in auditing medical and health care practitioners and other claimants/agencies in a variety of locations throughout the Province that receive approximately \$3 billion in payments from the Medical Services Plan (MSP) annually:
 - a. Develops audit work plans, programs, and schedules including setting objectives, goals, standards, and performance expectations for approval by the Audit Manager;
 - b. Analyzes audit approaches to ensure appropriateness, efficiency, and effectiveness;
 - c. Conducts specialized audits requiring a thorough knowledge of the MSP fee payment schedule, medical practitioner business processes, and systems and investigations;
 - d. Reviews audit working papers, supporting documentation, and reports for completeness and compliance with legislation, auditing practices, and standards;
 - e. Reports on audit findings, significant issues, observations, and recommendations, including identifying patterns of non-compliance and areas for potential additional investigation;
 - f. Provides advice and recommends options or resolution to problems identified by the audit; and,
 - g. Discusses audit findings with the Audit Manager, Medical Consultant, Legal Services Branch lawyers, and auditee and/or their legal representative.
2. Resolves matters of dispute such as objections to error listings, audit procedures, and legal interpretations:
 - a. Researches difficult or vague fee schedule applications and provides explanations in accordance with MSP policy to the auditee or their representative;
 - b. Provides additional information received from practitioners to the Medical Inspector; and,
 - c. Drafts reports for Audit Manager and the Medical Inspector setting out details of errors and related arguments and recommends proposed quantification.
3. Acts as a team leader on audits:
 - a. Acts as a lead hand for new Auditors, including training, mentoring, providing feedback and advice and recommending options or resolutions to problems identified by Auditors;

- b. Plans, reviews, and ensures work plans and standards are met;
 - c. Reviews and recommends to the Audit Manager approval of time reports and travel expense claims of staff during audit assignments; and,
 - d. Compiles audit team reports to create complete audit files for audits.
4. Performs other related duties:
- a. Gives evidence under oath and controls evidence collection processes to ensure information quality meets hearing standards of evidence;
 - b. Recommends new audit practices and standards applications and drafts related issue papers;
 - c. Maintains expertise in the MSP fee schedule including developing relevant tools and checklists; and,
 - d. Drives to medical or health care practitioners' business locations to conduct audits.

DECISIONS AND RECOMMENDATIONS

The Auditor implements statistical sampling strategies and utilizes advanced audit software (ACL) to extract samples and calculate recoveries from the MSP database in an innovative and leading edge environment.

The position also performs the financial audit component of the on-site reviews of medical and health care practitioners and makes recommendations regarding internal control weaknesses; conducts audits of other claimants/agencies recovering payments from the Ministry of Health and makes recommendations for improvements to internal controls and repayment of improper claims; and, with general direction from the Audit Manager, undertakes special projects, reviews, and investigations across the Ministry, that may involve advanced knowledge of electronic audit techniques and require independent decision-making.

ORGANIZATION AND STAFF

There are currently six Auditor positions reporting to the Audit Manager, Billing Integrity Program. These positions have no staff reporting directly to them.

DIMENSIONS (FTEs/BUDGET, ETC.)

Audit and Investigations Branch:
 Staff – 31 FTE's
 Budget - \$3.0 Million
 Medical Services Plan: Payments made are in excess of \$3 Billion.

MAJOR ACCOUNTABILITIES

- Plans and conducts the financial component of the on-site audit of medical and health care practitioners;
- Plans and conducts the audits of funded agencies and other claimants receiving payments from the Ministry of Health;
- Undertakes special projects, reviews and investigations across the Ministry that require advanced knowledge of electronic audit and/or statistical sampling techniques;
- Contributes to the development and maintenance of the Billing Integrity Program Policies and Procedures Manual, Audit manual, and audit programs;
- Prepares audit reports for submission to the Audit Manager, Billing Integrity Program, regarding the findings and recommendations resulting from audits, reviews, and other projects;
- Monitors the implementation status of recommendations contained in various audit reports; and,
- Attends formal hearings to give evidence / testify on issues arising from the audits of medical and/or health care practitioners.

SELECTION CRITERIA

In order to be considered for this position, applicants must clearly indicate that they have the following:

The Auditor is required to possess a professional accounting designation (CA, CGA or CMA) and three years audit experience; or an undergraduate degree and five years experience (preference will go to candidates currently enrolled in a professional designation program); with advanced knowledge of accounting principles, auditing standards, information technology and management auditing; or an equivalent combination of education and experience.

Further requirements of the position include excellent oral and written communication skills, interpersonal skills and an ability to meet deadlines and objectives with limited supervision.

In addition, the Senior Auditor must have a thorough knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL).

A major challenge for the Senior Auditor is to establish and maintain credibility with auditees in a potentially adversarial environment. This requires tact, diplomacy and a professional manner.

In order to be considered for this position, applicants may need to demonstrate their knowledge, skills and abilities in the following areas:

Knowledge:

- Comprehensive knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL);
- Comprehensive knowledge of MSP and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts;
- Comprehensive knowledge of the *Medicare Protection Act* and Regulations;
- Knowledge of the theories and principles of common law, administrative law, administrative fairness, due process, and natural justice;
- Working knowledge of the principles and practices of the *FIOPP Act* as it relates to information and records management; and,
- Knowledge of rules of evidence, admissibility of evidence, and requirements for disclosure.

Skills/Abilities:

- Ability to interpret and apply the *Medicare Protection Act* and other related provincial statutes;
- Ability to reference, interpret, and apply legislation, regulations, policies and procedures to determine an appropriate course of action;
- Ability to audit to obtain accurate, complex, and relevant information;
- Excellent verbal and written communications skills, interpersonal skills;
- Ability to meet deadlines and objectives with limited supervision;
- Ability to establish and maintain credibility with auditee in a potentially adversarial environment using tact, persuasiveness, and diplomacy;
- Ability to research, analyze, verify, and evaluate information and situations, identify options and recommend appropriate courses of action;
- Ability to use computer applications to enter/retrieve data and produce/edit a variety of effective reports and documents; and,
- Demonstrated planning and analytical skills.

COMPETENCIES

- Service Orientation;
- Results Orientation;
- Teamwork and Cooperation;
- Leadership;
- Planning, Organizing, and Coordination;
- Analytical Thinking; and,

- Improving Operations.

From: [Salloum, Natalie PSA:EX](#)
To: [Fairbotham, David J HLTH:EX](#); [Weisgerber, Kim PSA:EX](#)
Cc: [Wolsey, Ashley HLTH:EX](#); [Abercrombie, Stephen HLTH:EX](#); [Thelisma, Marie A HLTH:EX](#)
Subject: RE: Senior Auditors/TMA
Date: August 28, 2015 2:47:00 PM
Attachments: FO24 Job Description 00027054 et al Senior Auditor 20150828.docx
FO(TMA)24 Job Description 00027055 et al Senior Auditor 20150828.docx
FO24 Job Description Auditor 20150828.docx
image001.png
Reclassification up.docx
image002.png

Hello David,

I have updated all 3 JDs per your instructions, as attached.

You may complete the attached reclassification letter template and provide to the employees who currently possess a recognized accounting designation. To implement the reclassification in PeopleSoft, submit a signed, scanned copy of the letter through [AskMyHR](#), under the service category of "Pay and Reimbursements." Please include the reference number from the original service request CRM # 150603-000761. This will generate a service request for data entry of the reclassification in PeopleSoft. I have been informed that the vacant positions have been updated in PeopleSoft.

s.13,s.22

Feel free to contact me with any further questions.

Thanks,

Natalie Salloum, Classification Specialist

HR Services | BC Public Service Agency

Website: www.gov.bc.ca/myhr

Phone: 250.952.6000 | Toll Free 1.877.277.0772

From: Fairbotham, David J HLTH:EX

Sent: Wednesday, August 26, 2015 1:38 PM

To: Salloum, Natalie PSA:EX; Weisgerber, Kim PSA:EX

Cc: Wolsey, Ashley HLTH:EX; Abercrombie, Stephen HLTH:EX; Thelisma, Marie A HLTH:EX

Subject: Senior Auditors/TMA

Importance: High

Hi Natalie, thanks very much for your email, this arrangement will work well from our perspective. A few minor tweaks are needed to the JD's (see highlighted changes attached) and are as follows:

- Dimensions need updating – it should say the Billing Integrity Program (AIB is the larger organization) and 23 FTE's. AIB is now the larger organization of which BIP is a part.
- First JD – add back in "Attends and participates in alternate dispute resolutions". Then the job responsibilities are exactly the same as the FO24 TMA
- Add "at least " to the number of years' experience
- For JD's 1 and 3 where no designation is required, clarify that the requirements are CFE and 3 (not 5) years of experience.

s.22

s.13,s.22

Thanks once again.

David
David Fairbotham C.A.
Executive Director
Audit & Investigations Branch
Ministry of Health

Warning: *This email is intended only for the use of the individual or organization to whom it is addressed. It may contain information that is privileged or confidential. Any distribution, disclosure, copying, or other use by anyone else is strictly prohibited. If you have received this in error, please telephone or e-mail the sender immediately and delete the message.*

From: Salloum, Natalie PSA:EX
Sent: Tuesday, August 25, 2015 9:29 AM
To: Fairbotham, David J HLTH:EX
Cc: Wolsey, Ashley HLTH:EX
Subject: Senior Auditors
Hello David,

I have received confirmation from Total Compensation & Benefits that appears to meet your operational needs for Financial Officer non-TMA Auditor positions going forward.

As I previously summarized, there are 10 Senior Auditor positions in the Billing Integrity Program which, ideally, require an accounting designation as per signed documentation from the EFO. Of these 10 positions, there are 7 which are vacant or in which the incumbents either already receive a TMA or possess a designation but do not receive a TMA. These 7 positions will be formally reclassified at the FO (TMA) 24 level. There are 3 positions in which the incumbents do not currently possess a designation but may be working towards one. Classification Services, with the support of Total Compensation and Benefits, has agreed to grandfather these incumbents into an FO (TMA) 24 position should the incumbents complete their designation in the future. Furthermore, as the incumbents are qualified to sign audit reports due to their many years of experience, they will also be grandfathered into the duties as outlined on their current job description. The first job description I have attached is specific to these 3 incumbents and would not apply to new candidates that are hired into the FO 24 non-TMA position in the future.

The second job description is for the 7 positions that require a recognized accounting designation – FO (TMA) 24 – as per the signed document from the EFO.

The third job description is for the 3 non-TMA positions should they become vacant in the future. This description is differentiated from the TMA position by the fact it must co-sign audit reports with the Audit Manager and it does not attend or participate in Alternative dispute resolutions. I have also added back the preference statement regarding candidates who are enrolled in a designation program. Hiring for these positions should proceed as follows:

1. When a job vacancy occurs, post the designated profile – FO (TMA) 24 - first. The posting must clearly indicate that one of the four accounting designations is required (no equivalencies).
2. If there are no successful applicants after the designated profile competition is completed, the Hiring Manager may opt to post the non-designated job profile. There is no TMA associated with this profile and the successful applicants will not receive a TMA.
3. If possible, the two profiles should be given different job titles to further distinguish them as separate jobs (e.g., Auditor versus Audit Analyst). I have taken the liberty of using the title of Auditor for the non-TMA position for now.

Please note: if a non-designated employee achieves their designation, they can be reclassified to the Financial Officer TMA classification.

Our records will be updated to ensure clarity around any changes to the positions in the future. The FO (TMA) 24 positions will be documented in Eclass 12875 and the FO 24 positions in Eclass 18344. I will be out of the office for the next week. Please feel free to contact my manager Kim Weisgerber with any final questions or concerns.

Kind regards,

Natalie Salloum, Classification Specialist

HR Services | BC Public Service Agency

Website: www.gov.bc.ca/myhr

Phone: 250.952.6000 | Toll Free 1.877.277.0772

JOB TITLE: Auditor FO24	CHIPS POS NUM:
BRANCH / REGION / DISTRICT Audit and Investigations Branch	DIVISION Financial and Corporate Services
SUPERVISORS TITLE Audit Manager	CHIPS POS NUM 73618

PROGRAM

The Audit and Investigations Branch (AIB), part of the Financial and Corporate Services Division, is responsible for the Billing Integrity Program and the Investigations Unit.

MAJOR RESPONSIBILITIES

The Auditor (Billing Integrity Program) is responsible for planning, organizing, directing and evaluating the specialized audits of medical and health care practitioners and other claimants/agencies receiving payments from the Medical Services Plan (MSP) and the Ministry of Health Services in order to evaluate adherence to the *Medicare Protection Act*, MSP, and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts. Recoveries may be in excess of \$1 million annually.

SCOPE, AUTHORITY AND TERMS OF REFERENCE

1. Plans and directs the work of the audit team (Medical Inspector and Auditor) engaged in auditing medical and health care practitioners and other claimants/agencies in a variety of locations throughout the Province that receive approximately \$3 billion in payments from the Medical Services Plan (MSP) annually:
 - a. Develops audit work plans, programs, and schedules including setting objectives, goals, standards, and performance expectations for approval by the Audit Manager;
 - b. Analyzes audit approaches to ensure appropriateness, efficiency, and effectiveness;
 - c. Conducts specialized audits requiring a thorough knowledge of the MSP fee payment schedule, medical practitioner business processes, and systems and investigations;
 - d. Reviews audit working papers, supporting documentation, and reports for completeness and compliance with legislation, auditing practices, and standards;
 - e. Reports on audit findings, significant issues, observations, and recommendations, including identifying patterns of non-compliance and areas for potential additional investigation;
 - f. Provides advice and recommends options or resolution to problems identified by the audit; and,
 - g. Discusses audit findings with the Audit Manager, Medical Consultant, Legal Services Branch lawyers, and auditee and/or their legal representative.
2. Resolves matters of dispute such as objections to error listings, audit procedures, and legal interpretations:
 - a. Researches difficult or vague fee schedule applications and provides explanations in accordance with MSP policy to the auditee or their representative;
 - b. Provides additional information received from practitioners to the Medical Inspector; and,
 - c. Drafts reports for Audit Manager and the Medical Inspector setting out details of errors and related arguments and recommends proposed quantification.
 - d. Drafts final audit report for co-signature with Audit Manager.
3. Acts as a team leader on audits:
 - a. Acts as a lead hand for new Auditors, including training, mentoring, providing feedback and advice and recommending options or resolutions to problems identified by Auditors;
 - b. Plans, reviews, and ensures work plans and standards are met;

- c. Reviews and recommends to the Audit Manager approval of time reports and travel expense claims of staff during audit assignments; and,
 - d. Compiles audit team reports to create complete audit files for audits.
4. Performs other related duties:
- a. Gives evidence under oath as required; controls evidence collection processes to ensure information quality meets hearing standards of evidence;
 - b. Recommends new audit practices and standards applications and drafts related issue papers;
 - c. Maintains expertise in the MSP fee schedule including developing relevant tools and checklists; and,
 - d. Drives to medical or health care practitioners' business locations to conduct audits.

DECISIONS AND RECOMMENDATIONS

The Auditor implements statistical sampling strategies and utilizes advanced audit software (ACL) to extract samples and calculate recoveries from the MSP database in an innovative and leading edge environment.

The position also performs the financial audit component of the on-site reviews of medical and health care practitioners and makes recommendations regarding internal control weaknesses; conducts audits of other claimants/agencies recovering payments from the Ministry of Health and makes recommendations for improvements to internal controls and repayment of improper claims; and, with general direction from the Audit Manager, undertakes special projects, reviews, and investigations across the Ministry, that may involve advanced knowledge of electronic audit techniques and require independent decision-making.

ORGANIZATION AND STAFF

There are currently ten Auditor and/or Senior Auditor positions reporting to the Audit Manager, Billing Integrity Program. These positions have no staff reporting directly to them.

DIMENSIONS (FTEs/BUDGET, ETC.)

Billing Integrity Program:
 Staff – 23 FTE's
 Budget - \$3.0 Million
 Medical Services Plan: Payments made are in excess of \$3 Billion.

MAJOR ACCOUNTABILITIES

- Plans and conducts the financial component of the on-site audit of medical and health care practitioners;
- Plans and conducts the audits of funded agencies and other claimants receiving payments from the Ministry of Health;
- Undertakes special projects, reviews and investigations across the Ministry that require advanced knowledge of electronic audit and/or statistical sampling techniques;
- Contributes to the development and maintenance of the Billing Integrity Program Policies and Procedures Manual, Audit manual, and audit programs;
- Prepares audit reports for submission to the Audit Manager, Billing Integrity Program, regarding the findings and recommendations resulting from audits, reviews, and other projects;
- Monitors the implementation status of recommendations contained in various audit reports; and,
- Attends formal hearings to give evidence / testify on issues arising from the audits of medical and/or health care practitioners.

SELECTION CRITERIA

In order to be considered for this position, applicants must clearly indicate that they have the following:

The Auditor is required to possess a CIA and at least three years audit experience; or a CFE, an undergraduate degree and at least three years experience with advanced knowledge of accounting principles, auditing standards, information technology and management auditing; or an equivalent combination of education and experience. Preference will go to candidates currently enrolled in a professional designation program.

Further requirements of the position include excellent oral and written communication skills, interpersonal skills and an ability to meet deadlines and objectives with limited supervision.

In addition, the Auditor must have a thorough knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL).

A major challenge for the Auditor is to establish and maintain credibility with auditees in a potentially adversarial environment. This requires tact, diplomacy and a professional manner.

In order to be considered for this position, applicants may need to demonstrate their knowledge, skills and abilities in the following areas:

Knowledge:

- Comprehensive knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as Audit Command Language (ACL);
- Comprehensive knowledge of MSP and Ministry policies, procedures, statutes, protocols, fee schedules, and contracts;
- Comprehensive knowledge of the *Medicare Protection Act* and Regulations;
- Knowledge of the theories and principles of common law, administrative law, administrative fairness, due process, and natural justice;
- Working knowledge of the principles and practices of the *FIOPP Act* as it relates to information and records management; and,
- Knowledge of rules of evidence, admissibility of evidence, and requirements for disclosure.

Skills/Abilities:

- Ability to interpret and apply the *Medicare Protection Act* and other related provincial statutes;
- Ability to reference, interpret, and apply legislation, regulations, policies and procedures to determine an appropriate course of action;
- Ability to audit to obtain accurate, complex, and relevant information;
- Excellent verbal and written communications skills, interpersonal skills;
- Ability to meet deadlines and objectives with limited supervision;
- Ability to establish and maintain credibility with auditee in a potentially adversarial environment using tact, persuasiveness, and diplomacy;
- Ability to research, analyze, verify, and evaluate information and situations, identify options and recommend appropriate courses of action;
- Ability to use computer applications to enter/retrieve data and produce/edit a variety of effective reports and documents; and,
- Demonstrated planning and analytical skills.

COMPETENCIES

- Service Orientation;
- Results Orientation;
- Teamwork and Cooperation;
- Leadership;
- Planning, Organizing, and Coordination;
- Analytical Thinking; and,
- Improving Operations.

JOB TITLE: Senior Auditor FO24	CHIPS POS NUM: 27054, 27674, 28032
BRANCH / REGION / DISTRICT Audit and Investigations Branch	DIVISION Financial and Corporate Services
SUPERVISORS TITLE Audit Manager	CHIPS POS NUM 73618

PROGRAM

The Audit and Investigations Branch (AIB), part of the Financial and Corporate Services Division, is responsible for the Billing Integrity Program and the Investigations Unit.

MAJOR RESPONSIBILITIES

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 - a. Researches difficult or vague fee schedule applications and provides explanations in accordance with MSP policy to the auditee or their representative;
 - b. Provides additional information received from practitioners to the Medical Inspector; and,
 - c. Drafts reports for Audit Manager and the Medical Inspector setting out details of errors and related arguments and recommends proposed quantification.
 - d. Completes and signs final audit report and presents findings to Audit Committee.
3. Acts as a team leader on audits:
 - a. Acts as a lead hand for new Auditors, including training, mentoring, providing feedback and advice and recommending options or resolutions to problems identified by Auditors;
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- a. Attends and participates in Alternative dispute resolutions;
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ORGANIZATION AND STAFF

There are currently ten Senior Auditor positions reporting to the Audit Manager, Billing Integrity Program. These positions have no staff reporting directly to them.

DIMENSIONS (FTEs/BUDGET, ETC.)

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 Staff – 23 FTE's
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MAJOR ACCOUNTABILITIES

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- Comprehensive knowledge of the *Medicare Protection Act* and Regulations;
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Skills/Abilities:

- Ability to interpret and apply the *Medicare Protection Act* and other related provincial statutes;
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- Excellent verbal and written communications skills, interpersonal skills;
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- Ability to establish and maintain credibility with auditee in a potentially adversarial environment using tact, persuasiveness, and diplomacy;
- Ability to research, analyze, verify, and evaluate information and situations, identify options and recommend appropriate courses of action;
- Ability to use computer applications to enter/retrieve data and produce/edit a variety of effective reports and documents; and,
- Demonstrated planning and analytical skills.

COMPETENCIES

- Service Orientation;
- Results Orientation;
- Teamwork and Cooperation;
- Leadership;
- Planning, Organizing, and Coordination;
- Analytical Thinking; and,
- Improving Operations.

From: [Salloum, Natalie PSA:EX](#)
To: [Fairbotham, David J HLTH:EX](#); [Weisgerber, Kim PSA:EX](#)
Cc: [Wolsey, Ashley HLTH:EX](#); [Abercrombie, Stephen HLTH:EX](#); [Thelisma, Marie A HLTH:EX](#)
Subject: RE: Senior Auditors/TMA
Date: August 28, 2015 2:47:00 PM
Attachments: FO24 Job Description 00027054 et al Senior Auditor 20150828.docx
FO(TMA)24 Job Description 00027055 et al Senior Auditor 20150828.docx
FO24 Job Description Auditor 20150828.docx
image001.png
Reclassification up.docx
image002.png

Hello David,

I have updated all 3 JDs per your instructions, as attached.

You may complete the attached reclassification letter template and provide to the employees who currently possess a recognized accounting designation. To implement the reclassification in PeopleSoft, submit a signed, scanned copy of the letter through [AskMyHR](#), under the service category of "Pay and Reimbursements." Please include the reference number from the original service request CRM # 150603-000761. This will generate a service request for data entry of the reclassification in PeopleSoft. I have been informed that the vacant positions have been updated in PeopleSoft.

s.13,s.22

Feel free to contact me with any further questions.

Thanks,

Natalie Salloum, Classification Specialist

HR Services | BC Public Service Agency

Website: www.gov.bc.ca/myhr

Phone: 250.952.6000 | Toll Free 1.877.277.0772

From: Fairbotham, David J HLTH:EX

Sent: Wednesday, August 26, 2015 1:38 PM

To: Salloum, Natalie PSA:EX; Weisgerber, Kim PSA:EX

Cc: Wolsey, Ashley HLTH:EX; Abercrombie, Stephen HLTH:EX; Thelisma, Marie A HLTH:EX

Subject: Senior Auditors/TMA

Importance: High

Hi Natalie, thanks very much for your email, this arrangement will work well from our perspective. A few minor tweaks are needed to the JD's (see highlighted changes attached) and are as follows:

- Dimensions need updating – it should say the Billing Integrity Program (AIB is the larger organization) and 23 FTE's. AIB is now the larger organization of which BIP is a part.
- First JD – add back in "Attends and participates in alternate dispute resolutions". Then the job responsibilities are exactly the same as the FO24 TMA
- Add "at least " to the number of years' experience
- For JD's 1 and 3 where no designation is required, clarify that the requirements are CFE and 3 (not 5) years of experience.

s.22

I'd like to get the classification letters out as soon as possible, do we now complete the letters to the employees that now get the TMA, or does that come from the PSA?

Thanks once again.

David
David Fairbotham C.A.
Executive Director
Audit & Investigations Branch
Ministry of Health

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From: Salloum, Natalie PSA:EX
Sent: Tuesday, August 25, 2015 9:29 AM
To: Fairbotham, David J HLTH:EX
Cc: Wolsey, Ashley HLTH:EX
Subject: Senior Auditors
Hello David,

I have received confirmation from Total Compensation & Benefits that appears to meet your operational needs for Financial Officer non-TMA Auditor positions going forward.

As I previously summarized, there are 10 Senior Auditor positions in the Billing Integrity Program which, ideally, require an accounting designation as per signed documentation from the EFO. Of these 10 positions, there are 7 which are vacant or in which the incumbents either already receive a TMA or possess a designation but do not receive a TMA. These 7 positions will be formally reclassified at the FO (TMA) 24 level. There are 3 positions in which the incumbents do not currently possess a designation but may be working towards one. Classification Services, with the support of Total Compensation and Benefits, has agreed to grandfather these incumbents into an FO (TMA) 24 position should the incumbents complete their designation in the future. Furthermore, as the incumbents are qualified to sign audit reports due to their many years of experience, they will also be grandfathered into the duties as outlined on their current job description. The first job description I have attached is specific to these 3 incumbents and would not apply to new candidates that are hired into the FO 24 non-TMA position in the future.

The second job description is for the 7 positions that require a recognized accounting designation – FO (TMA) 24 – as per the signed document from the EFO.

The third job description is for the 3 non-TMA positions should they become vacant in the future. This description is differentiated from the TMA position by the fact it must co-sign audit reports with the Audit Manager and it does not attend or participate in Alternative dispute resolutions. I have also added back the preference statement regarding candidates who are enrolled in a designation program. Hiring for these positions should proceed as follows:

1. When a job vacancy occurs, post the designated profile – FO (TMA) 24 - first. The posting must clearly indicate that one of the four accounting designations is required (no equivalencies).
2. If there are no successful applicants after the designated profile competition is completed, the Hiring Manager may opt to post the non-designated job profile. There is no TMA associated with this profile and the successful applicants will not receive a TMA.
3. If possible, the two profiles should be given different job titles to further distinguish them as separate jobs (e.g., Auditor versus Audit Analyst). I have taken the liberty of using the title of Auditor for the non-TMA position for now.

Please note: if a non-designated employee achieves their designation, they can be reclassified to the Financial Officer TMA classification.

Our records will be updated to ensure clarity around any changes to the positions in the future. The FO (TMA) 24 positions will be documented in Eclass 12875 and the FO 24 positions in Eclass 18344. I will be out of the office for the next week. Please feel free to contact my manager Kim Weisgerber with any final questions or concerns.

Kind regards,

Natalie Salloum, Classification Specialist

HR Services | BC Public Service Agency

Website: www.gov.bc.ca/myhr

Phone: 250.952.6000 | Toll Free 1.877.277.0772

Position Data

Read Only

Position Title: Senior Auditor

Plan: PSJEP

Case Status: Closed

Case #: 18344

CHIPS #: 27054

Ministry: HLTH

Division: Financial and Corporate Services

Branch: Audit and Investigations

Section: Billing Integrity Program

Work Family: Financial Services

Work Stream: Auditing

Current Class: Financial Officer 24 (Before)

Current Salary: \$64,052.10 (Before)

Approved Class: Financial Officer 24 (After)

Approved Salary: \$64,052.10 (After)

Impacted Positions: 4

Estimated Annual Impact: \$0.00 (including the cost of benefits)

Related Documents

Description [50350](#): Job Description 00027054 et al Senior Auditor 20150828.docx

Quality: PATTERN JOB

Staffing Criteria

Competency Profile

Rationale

Working Paper [50351](#): Organization Chart 00027054 00027674 00028032 Senior Auditor 20150819.jpgWorking Paper [50513](#): Working Paper RE Senior Auditors TMA Aug 28 2015.msgWorking Paper [50480](#): Working Paper FO24 Job Description Auditor 20150828.docx

Working Paper

Diary Entry Data

[View diary](#)

File Location: BCPSA

Assigned To: File Room

Date: 19-Aug-2015

Action/Reason: Approval Notice

Points: 837

Range: 24

CRM Ticket #

1 JK	2 MD	3 IC	4 PC	5 WA	6 FR	7 PA	8 HR	9 WB	10 SE	11 PE	12 SR	13 HZ
H	G	D	C	F	F	E	CD	C	C	C	B	B

Comments

2019Jan17 added position #84853 105138 115419

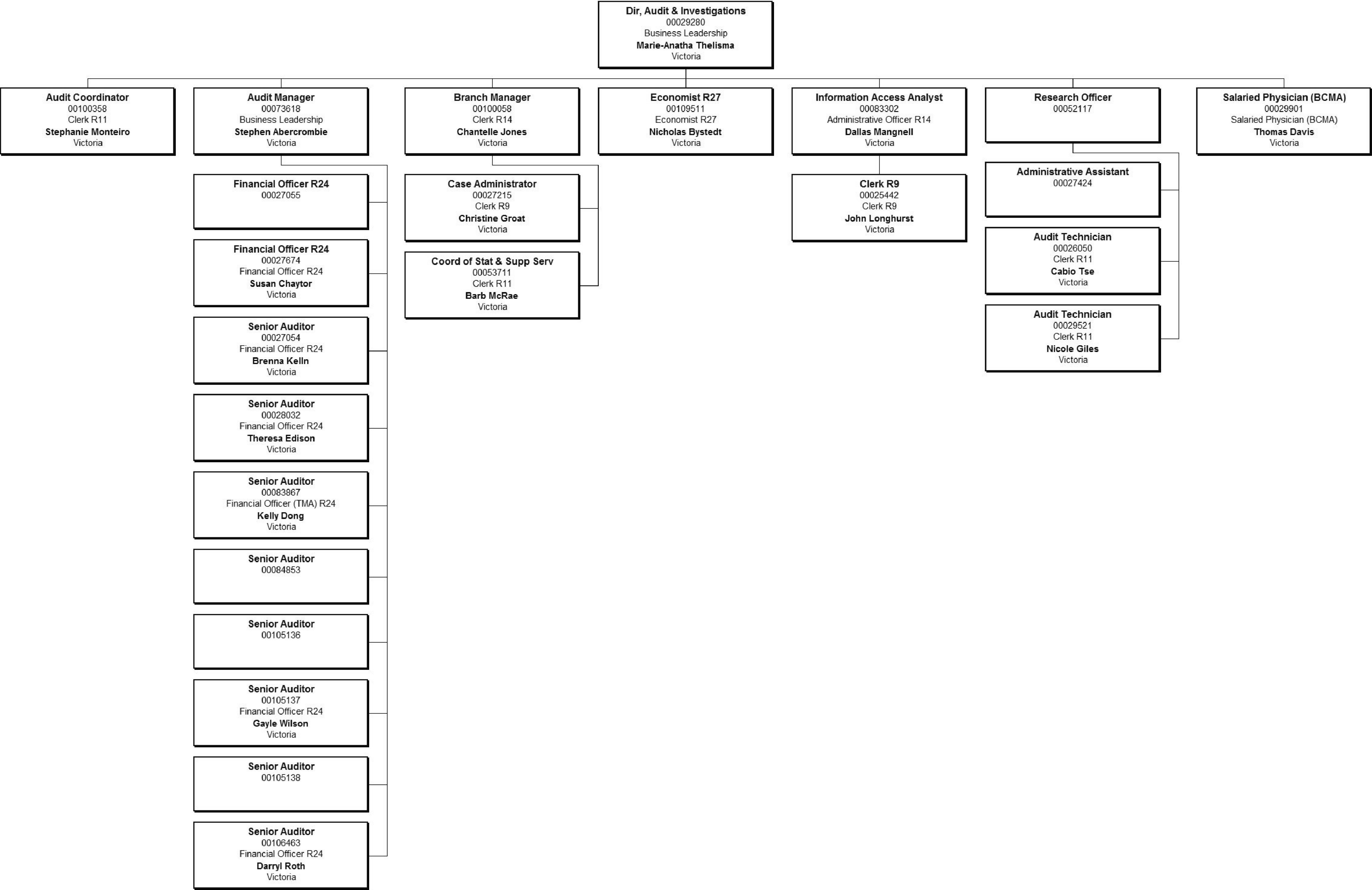
2018Feb28 - changed to pattern job as per Natalie Salloum - SR

20161129 position 00027055 added, confirmed with SM. - bsc

Priority: Staffing

Keyword: 27054 27055 27674 28032 84853 105138 115419





Position Data

Read Only

Position Title: PharmaCare Auditor**Plan:** PSJEP**Case Status:** Closed**Case #:** 15988**CHIPS #:** 104641**Ministry:** HLTH**Division:** Financial and Corporate Services**Branch:** Audit and Investigations**Section:** -**Work Family:** Financial Services**Work Stream:** Auditing**Current Class:** Financial Officer 21 (Before)**Current Salary:** \$58,511.52 (Before)**Approved Class:** Financial Officer 21 (After)**Approved Salary:** \$58,511.52 (After)**Impacted Positions:** 8**Estimated Annual Impact:** \$0.00 (including the cost of benefits)

Related Documents

Description [41889](#): Job Description 00104641 Pharmacare Auditor_Jan2012.docx **Quality:** RELIABLE**Staffing Criteria****Competency Profile****Rationale****Working Paper** [42164](#): Organization Chart PharmaCare Auditor Health.msg**Working Paper**

Diary Entry Data



File Location: BCPSA**Assigned To:** File Room**Date:** 11-Apr-2012**Action/Reason:** Approval Notice**Points:** 757**Range:** 21**CRM Ticket #**[View diary](#)

1 JK	2 MD	3 IC	4 PC	5 WA	6 FR	7 PA	8 HR	9 WB	10 SE	11 PE	12 SR	13 HZ
G	G	D	C	E	E	E	CD	C	C	C	B	B

1 JK	2 MD	3 IC	4 PC	5 WA	6 FR	7 PA	8 HR	9 WB	10 SE	11 PE	12 SR	13 HZ
G	G	D	C	E	E	E	CD	C	C	C	B	B

Comments

The addition of two new PharmaCare Auditor positions increases the number from six to eight to accommodate increase workload for this area. The PharmaCare Auditors recently went to appeal regarding their classification. The Classification Referee confirmed that these positions are appropriately classified at the FO21 level on August 15, 2011.
Waiting for further information from Anne Stearn/March 2/12/sc.



Priority: Staffing
Keyword: 26771 29304 60064 60065 83204 104641 104642 69334



From: [King, Rita HLTH:EX](#)
To: [Chan, Sandra PSA:EX](#)
Cc: [Stearn, Anne HLTH:EX](#)
Subject: RE: E-Class 15988 (PharmaCare Auditor) - Two New Positions
Date: March 12, 2012 11:38:20 AM
Attachments: Org chart PharmaCare Audit updated March 12, 2012 .pptx
image001.png

Hi Sandra,

I'm attaching an org chart we just updated. The 69334 is actually my base FO 21 position which is vacant as I am still acting in the manager position, which technically still belongs to Marie Thelisma (currently A/Director of MSP Audit).

Let me know if you need anything else.

Thank you.

Rita

From: Chan, Sandra PSA:EX
Sent: Monday, March 12, 2012 8:53 AM
To: King, Rita HLTH:EX; Stearn, Anne HLTH:EX
Subject: RE: E-Class 15988 (PharmaCare Auditor) - Two New Positions
Importance: High

Hi Rita,

Thanks for confirming that 7 positions will be impacted (includes two new positions). What about position "69334" (Dave Garton's position)? What happened to this position?

Regards,

Sandra Chan, Classification Specialist
HR Services | BC Public Service Agency |
Website: www.gov.bc.ca/myhr
Phone: 250.952.6000 | Toll free 1.877.277.0772



From: King, Rita HLTH:EX
Sent: Monday, March 12, 2012 5:04 AM
To: Stearn, Anne HLTH:EX; Chan, Sandra PSA:EX
Subject: Re: E-Class 15988 (PharmaCare Auditor) - Two New Positions

Hi Sandra and Anne, yes all 5 current positions plus the 2 new positions are PharmaCare Auditors FO21s and they all perform the same duties. If you like, I can send you a list of who I currently have in each position...I will send as soon as I get into the office. Thank you.

From: Stearn, Anne HLTH:EX
Sent: Sunday, March 11, 2012 06:10 PM
To: Chan, Sandra PSA:EX
Cc: King, Rita HLTH:EX
Subject: RE: E-Class 15988 (PharmaCare Auditor) - Two New Positions

Hi Sandra – s.22 and I'm really not sure if we finalized this PharmaCare Auditor JD. 69334 is Dave Garton and I believe would be included in the list with the rest. I'm not sure why it would be left out. Rita can confirm whether I'm speaking correctly but according to my current org chart and my understanding – everybody in the unit is Auditors.

<<PharmaCare Audit - Jan.2012 .pptx>>

Ann-Marie Stearn

Manager, Divisional Operations

Office of the Assistant Deputy Minister

Financial and Corporate Services Division

Ministry of Health

Phone: 250-952-1011

anne.stearn@gov.bc.ca

From: Chan, Sandra PSA:EX
Sent: Wednesday, February 29, 2012 9:56 AM
To: Stearn, Anne HLTH:EX
Subject: E-Class 15988 (PharmaCare Auditor) - Two New Positions

Hi Anne,

I have been asked to review your request for two new R21 PharmaCare Auditor positions. I know this is part of the area's expansion plans.

As the JD you submitted is the same one that was used in the appeal for these positions, there

shouldn't be a problem. I do, however, have some questions about the position numbers. Leslie Cox indicated that the following 7 positions would be impacted by my review:

1. 104641 (new position)
2. 104642 (new position)
3. 29304
4. 26771
5. 83204
6. 60065
7. 60064

I checked the HR Charter for the most up-to-date organization chart for this area. The HR Charter indicates Pharmacare Auditors for positions 60064, 29304 and 83204. There is a fourth Pharmacare Auditor position (69334) which is not included in the list above. What happened to this position?

Also, the HR Charter shows positions 60065 and 26771 as Financial Analyst. Have these two positions been converted to PharmaCare Auditor positions. If so, you may wish to update your organization chart.

Please confirm that the list of 7 positions noted above are correct (i.e. PharmaCare Auditor positions – R21s).

Thank you Anne!

Sandra Chan, Classification Specialist

HR Services | BC Public Service Agency |

Website: www.gov.bc.ca/myhr

Phone: 250.952.6000 | Toll free 1.877.277.0772

<< OLE Object: Picture (Device Independent Bitmap) >>

POSITION #: 104641 104642 69334 26771 83204 60065 60064**TITLE:** PHARMACARE AUDITOR**CLASSIFICATION:** FO21**MINISTRY:** HEALTH**WORK UNIT:** PHARMACARE AUDIT**SUPERVISOR TITLE:** MANAGER, PHARMACARE AUDIT**SUPERVISOR POSITION #:** ML4**JOB OVERVIEW**

PharmaCare Audit is part of the Audit and Investigations Branch within the Financial and Corporate Services Division of the Ministry of Health. PharmaCare Audit is responsible for the audit of PharmaCare paid claims to pharmacies in British Columbia.

PharmaCare Audit provides assurance to the taxpayers of British Columbia that pharmacies are adhering to proper claims practices as required by the *Pharmaceutical Services Act* (the Act), the Provider Regulation (the Regulation), and the *PharmaCare Enrolment Agreement* (the Agreement) between the Province of British Columbia, (as represented by the Ministry of Health) and the Pharmacy, and by PharmaCare policies and procedures. PharmaCare Audit reviews claims in a professional, ethical, efficient, objective, and unbiased manner. This may result in the recovery of PharmaCare inappropriate payments made to pharmacies. It also may result in changes to PharmaCare policy and procedures.

PharmaCare Audit also works with the College of Pharmacists and other programs within the Audit and Investigations Branch to ensure claims submitted by pharmacies are appropriate.

The PharmaCare Auditor plans, directs, and conducts specialized on-site and desk audits to ensure PharmaCare paid claims are in compliance with the Act, the Regulation, the Agreement, and PharmaCare policies and procedures. The auditor is required to prepare clear and concise audit reports based on Generally Accepted Auditing Standards. The audits may result in the recoveries in excess of \$1 million annually.

PharmaCare auditors are responsible for reviewing PharmaCare claims submitted by 1,300+ licensed pharmacies in British Columbia. The auditor contributes to the development and implementation of comprehensive professional audit policies and procedures including the PharmaCare Audit audit manual. The auditor must be able to independently conduct and complete ongoing audit projects as assigned, interpret statistical data, including quantification of the amount of overpayment. Audits may result in making recommendations to Pharmaceutical Services Division for changes to policies and procedures.

Date: July 5, 2019

The auditor must have knowledge of the *BC Benefits Act*, the *Pharmaceutical Services Act*, the *Continuing Care Act*, the *Food and Drug Act*, the *Pharmacists, Pharmacy Operating and Drug Scheduling Act*, the *Medicare Protection Act*, the *Federal Narcotics Control Act*, Criminal Code of Canada, the *Provider Regulation*, the *PharmaCare Enrolment Agreement*, and *PharmaCare policies and procedures*.

On-site or desk audits are assigned by the Manager, PharmaCare Audit. The auditor has a significant degree of independence to exercise his/her own professional judgement in developing and performing these audits. The auditor may have contact with the public, pharmacies/suppliers, non-pharmacy vendors; practitioner software vendors; representatives of the pharmaceutical, medical, and dental professions; representatives of the College of Pharmacists, the College of Physicians and Surgeons, Royal Canadian Mounted Police, and other Ministries (Attorney General, and Finance); and senior Pharmaceutical Services Division staff and other Ministry of Health officials.

The auditor is required to establish and maintain relationships with individuals involved in the manufacturing, wholesaling, and retailing of pharmaceuticals. The auditor must be aware of changes in legislation and marketing techniques in the drug industry which might have an impact on the PharmaCare program.

ACCOUNTABILITIES

Required:

- The auditor plans, develops, performs and leads complex audits to ensure that audit objectives and deadlines are met. Reviews audit material (invoices, prescriptions, confirmation letters and other documentation) guided by PharmaCare policies and procedures and the BC College of Pharmacists Bylaws in developing an audit plan for review by the Manager, PharmaCare Audit.
- The auditor may act as a team leader (Lead Auditor) while conducting an on-site audit including defining roles, distributing work, providing feedback and resolution to problems and making operational decisions. During and post audit, the lead auditor will be responsible for the accuracy and quality of the audit.
- Conducts specialized and complex desk audits (Actual Acquisition Cost, dispensed quantity, days' supply, pharmacy chain-wide, policy issues, etc.) by exercising independent judgement to formulate an audit methodology.
- Create a complete audit file including the audit plan, working papers, supporting schedules and audit reports. The audit plan developing stage includes setting objectives, goals, standards and performance expectations for approval by the Audit Manager. Audit findings include identifying areas which a pharmacy is not in compliance with the *Pharmaceutical Services Act*, the *Provider Regulation*, the *PharmaCare Enrolment Agreement*, the *PharmaCare Policy Manual*, the *College of Pharmacists of British Columbia Pharmacy Methadone Maintenance Guide*, and the *College of Pharmacists of British Columbia Pharmacy legislation and standards*. . The file supports the findings and conclusions, including the calculation of the potential audit recovery, in the final audit report approved by the PharmaCare Audit Review Committee. The auditor discusses audit findings with the Audit Manager, Pharmacists, Legal Services Branch lawyers, and the auditee.
- Prepares summaries of the calculation of the potential audit recovery. These summaries may be used for negotiation purposes. Contacts the pharmacy or pharmaceutical suppliers regarding the audit recovery.
- Follow-up and investigate potential errors and anomalies revealed during an on-site or desk audit by contacting physicians, pharmacists and the PharmaCare client.

Date: July 5, 2019

- Review, interpret and analyze PharmaCare claims to identify potential areas of concern. Compile statistical information on pharmacy practices throughout the province in order to assess if a pharmacy's billing practices warrant further investigation. Identifies potential areas for inclusion in the audit.
- Receive and follow up on tips from the Pharmaceutical Services Division, Health Insurance BC, doctors, pharmacies, law enforcement organizations and the public.
- Discusses with law enforcement agencies and other judicial authorities the possibility of civil or criminal action, and may assist in preparation of legal briefs. May be required to act as an expert witness for the Crown.
- Assist the Manager, PharmaCare Audit in the preparation of the annual audit plan for approval by the PharmaCare Audit Review Committee. The auditor will perform complex data analysis and exercise independent judgment in interpreting data to make a recommendation which pharmacies/drugs to audit (select, random and desk audits).
- Identify and investigate anomalies from the returned confirmation letters, including contacting physicians, pharmacists, and the public to validate and clarify responses. Develop an audit file from the confirmation letters which will be used to decide whether to conduct an on-site audit.
- Contribute to the development and implementation of complex statistical queries of PharmaCare claims data. Contribute to the design of new reports.
- Assess and compile statistical information on pharmacies throughout the province to detect potential claims infractions. This may lead to an audit.
- Research and identify claims trends. Develop proposals to prevent inappropriate PharmaCare claims.
- Identify potential misuse by PharmaCare clients.
- Contributes to the development and maintenance of audit procedures manual.
- Acts as a lead hand for new Auditors, including training, mentoring, providing feedback and advice and recommending options or resolutions to problems identified by Auditors.
- Conducts, plans and performs detailed on-site and desk.
- Responsible for providing audit coverage of approximately over 37 million PharmaCare claims totalling over \$1 billion.
- Ensures recovery payments are correct and properly accounted for.

JOB REQUIREMENTS

- Requires a Class 5 Driver's Licence.
- CIA or a CFE and at least three years audit experience; or an undergraduate degree and at least three years' experience with advanced knowledge of accounting principles, auditing standards, information technology and management auditing; or an equivalent combination of education and experience.
- Preference will go to candidates currently enrolled in a professional designation program.
- Must possess and maintain a valid BC Class 5 Driver's Licence.
- Experience interpreting and applying legislation, regulations, policies and procedures to determine appropriate course of action.

Date: July 5, 2019

- Experience in statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as MicroStrategy experience using Microsoft Office Suite (including proficiency in Excel).
- Comprehensive knowledge of statistical sampling techniques and extractive audit procedures utilizing advanced software packages such as MicroStrategy;
- Comprehensive knowledge of PharmaCare and Ministry policies and procedures;
- Comprehensive knowledge of the Pharmaceutical Services Act and Regulations;
- Knowledge of the theories and principles of common law, administrative law, administrative fairness, due process, and natural justice;
- Working knowledge of the principles and practices of the FIOPP Act as it relates to information and records management; and,
- Knowledge of rules of evidence, admissibility of evidence, and requirements for disclosure.
- Required to travel throughout the province to conduct on-site audits usually for one week at a time, approximately 6-8 times a year (for a total of between 6-8 weeks of travel annually). Conditions during on-site audits can potentially be challenging and demanding.
- The auditor is required to use his/her personal judgment during an audit (e.g. can he or she safely carry or lift boxes of audit material, safely climb up/down pharmacy shelves to retrieve records or when conducting an audits at a pharmacy that dispenses narcotics/methadone).
- Must be prepared to work shifts and flexible hours during on-site audits.

BEHAVIOURAL COMPETENCIES

- Service Orientation;
- Results Orientation;
- Teamwork and Cooperation;
- Leadership;
- Planning, Organizing, and Coordination;
- Analytical Thinking; and,
- Improving Operations

Ministry of Health

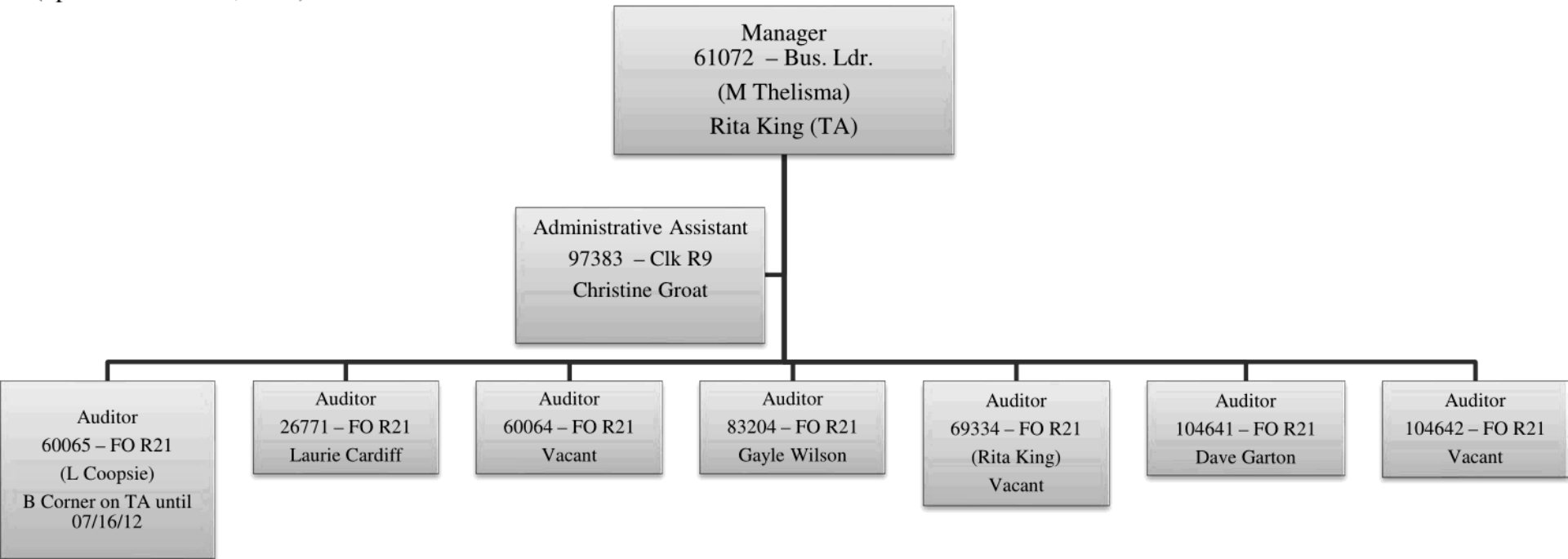
Finance and Decision Support

PharmaCare Audit

Organizational Chart

Dep. ID: 026- 4205

(updated March 12, 2012)



POSITION DESCRIPTION

Ministry of Health

POSITION TITLE:	PharmaCare Auditor	POSITION NUMBER(S):	104641 104642 29304 26771 83204 60065 60064
DIVISION: (e.g., Division, Region, Department)	Financial and Corporate Services		
UNIT: (e.g., Branch, Area, District)	Audit and Investigations Branch	LOCATION:	Victoria
SUPERVISOR'S TITLE:	Manager, PharmaCare Audit	POSITION NUMBER	61072
SUPERVISOR'S CLASSIFICATION:	ML4	PHONE NUMBER:	250-952-1436
FOR AGENCY USE ONLY		NOC CODE:	
APPROVED CLASSIFICATION:		CLASS CODE:	
ENTERED BY:		PHONE NUMBER:	

PROGRAM

PharmaCare Audit is part of the Audit and Investigations Branch within the Financial and Corporate Services Division of the Ministry of Health. PharmaCare Audit is responsible for the audit of PharmaCare paid claims to pharmacies in British Columbia.

PharmaCare Audit provides assurance to the taxpayers of British Columbia that pharmacies are adhering to proper claims practices as required by the Pharmacy Participation Agreement between the Ministry of Health (PharmaCare) and the pharmacy and PharmaCare policies and procedures. PharmaCare Audit reviews claims in a professional, ethical, efficient, objective, and unbiased manner. This may result in the recovery of PharmaCare inappropriate payments made to pharmacies. It also may result in changes to PharmaCare policy and procedures.

PharmaCare Audit also works with the College of Pharmacists and other programs within the Audit and Investigations Branch to ensure claims submitted by pharmacies are appropriate.

PURPOSE OF POSITION

The PharmaCare Auditor plans and conducts on-site and desk audits to ensure PharmaCare paid claims are in compliance with PharmaCare policies and procedures and the PharmaCare Pharmacy Participation Agreement. The auditor is required to prepare clear and concise audit reports based on Generally Accepted Auditing Standards. The audits may result in the recovery of inappropriate PharmaCare payments.

NATURE OF WORK AND POSITION LINKS

PharmaCare auditors are responsible for reviewing PharmaCare claims submitted by 900+ licensed pharmacies in British Columbia. The auditor contributes to the development and implementation of comprehensive professional audit policies and procedures including the PharmaCare Audit manual. The auditor must be able to independently conduct and complete ongoing audit projects as assigned, interpret statistical data, including quantification of the amount of overpayment. Audits may result in making recommendations to Pharmaceutical Services Division for changes to policies and procedures.

The auditor must have knowledge of the *BC Benefits Act*, the *Continuing Care Act*, the *Food and Drug Act*, the *Pharmacists, Pharmacy Operating and Drug Scheduling Act*, the *Medicare Protection Act*, the *Federal Narcotics Control Act*, Criminal Code of Canada, PharmaCare Pharmacy Participation Agreement, and PharmaCare policies and procedures.

On-site or desk audits are assigned by the Manager, PharmaCare Audit. The auditor has a significant degree of independence to exercise his/her own professional judgement in developing and performing these audits. The auditor may have contact with the public, pharmacies/suppliers, non-pharmacy vendors; practitioner software vendors; representatives of the pharmaceutical, medical, and dental professions; representatives of the College of Pharmacists, the College of Physicians and Surgeons, Royal Canadian Mounted Police, and other Ministries (Attorney General, and Finance); and senior Pharmaceutical Services Division staff and other Ministry of Health officials.

The auditor is required to establish and maintain relationships with individuals involved in the manufacturing, wholesaling, and retailing of pharmaceuticals. The auditor must be aware of changes in legislation and marketing techniques in the drug industry which might have an impact on the PharmaCare program.

SPECIFIC ACCOUNTABILITIES / DELIVERABLES

1. The auditor plans, develops, performs and leads complex audits to ensure that audit objectives and deadlines are met. Reviews audit material (invoices, prescriptions, confirmation letters and other documentation) guided by PharmaCare policies and procedures and the BC College of Pharmacists Bylaws in developing an audit plan for review by the Manager, PharmaCare Audit.
2. The auditor may act as a team leader (Lead Auditor) while conducting an on-site audit including defining roles, distributing work, providing feedback and resolution to problems and making operational decisions. During and post audit, the lead auditor will be responsible for the accuracy and quality of the audit.
3. Conducts specialized and complex desk audits (Actual Acquisition Cost, dispensed quantity, days supply, pharmacy chain-wide, policy issues, etc.) by exercising independent judgement to formulate an audit methodology.
4. Create a complete audit file including the audit plan, working papers, supporting schedules and audit reports. Audit findings include identifying areas which a pharmacy is not in compliance with PharmaCare policies and procedures and the PharmaCare Pharmacy Participation Agreement. The file supports the findings and conclusion, including the calculation of the potential audit recovery, in the final audit report approved by the PharmaCare Audit Review Committee.
5. Prepares summaries of the calculation of the potential audit recovery. These summaries may be used for negotiation purposes. Contacts the pharmacy or pharmaceutical suppliers regarding the audit recovery.
6. Follow-up and investigate potential errors and anomalies revealed during an on-site or desk audit by contacting physicians, pharmacists and the PharmaCare client.
7. Review, interpret and analyze PharmaCare claims to identify potential areas of concern. Compile statistical information on pharmacy practices throughout the province in order to assess if a pharmacy's billing practices warrant further investigation. Identifies potential areas for inclusion in the audit.
8. Receive and follow up on tips from the Pharmaceutical Services Division, Health Insurance BC, doctors, pharmacies, law enforcement organizations and the public.
9. Discusses with law enforcement agencies and other judicial authorities the possibility of civil or criminal action, and may assist in preparation of legal briefs. May be required to act as an expert witness for the Crown.
10. Assist the Manager, PharmaCare Audit in the preparation of the annual audit plan for approval by the PharmaCare Audit Review Committee. The auditor will perform complex data analysis and exercise independent judgment in interpreting data to make a recommendation which pharmacies/drugs to audit (select, random and desk audits).
11. Identify and investigate anomalies from the returned confirmation letters, including contacting physicians, pharmacists, and the public to validate and clarify responses. Develop an audit file from the confirmation letters which will be used to decide whether to conduct an on-site audit.
12. Contribute to the development and implementation of complex statistical queries of PharmaCare claims data. Contribute to the design of new reports.
13. Assess and compile statistical information on pharmacies throughout the province to detect potential claims infractions. This may lead to an audit.
14. Research and identify claims trends. Develop proposals to prevent inappropriate PharmaCare claims.

15. Identify potential misuse by PharmaCare clients.
16. Contributes to the development and maintenance of audit procedures manual.

FINANCIAL RESPONSIBILITY

Conducts, plans and performs detailed on-site and desk.
 Responsible for providing audit coverage of approximately 19,000,000 PharmaCare claims totalling \$1,021,300,000.
 Ensures recovery payments are correct and properly accounted for.

DIRECT SUPERVISION (i.e., responsibility for signing the employee appraisal form)

Role	# of Regular FTE's	# of Auxiliary FTE's
Directly supervises staff		
Supervises staff through subordinate supervisors		

PROJECT /TEAM LEADERSHIP OR TRAINING (Check the appropriate boxes)

Role	# of FTE's	Role	# of FTE's
Supervises new staff and students <input checked="" type="checkbox"/>		Provides formal training to new and other staff <input checked="" type="checkbox"/>	
Lead project teams <input checked="" type="checkbox"/>	1-2	Assigns, monitors and examines the work of staff <input checked="" type="checkbox"/>	1-2

SPECIAL REQUIREMENTS

Requires a Class 5 Driver's Licence.

TOOLS / EQUIPMENT

Frequent use of computer and standard office equipment including laptops, scanners, cell phone, fax, etc.

WORKING CONDITIONS

Required to travel throughout the province to conduct on-site audits usually for one week at a time, approximately 6-8 times a year (for a total of between 6-8 weeks of travel annually). Conditions during on-site audits can potentially be challenging and demanding. The auditor is required to use his/her personal judgment during an audit (e.g. can he or she safely carry or lift boxes of audit material, safely climb up/down pharmacy shelves to retrieve records or when conducting an audits at a pharmacy that dispenses narcotics/methadone).
 Must be prepared to work shifts and flexible hours during on-site audits.

WORK EXAMPLES

COMMENTS

PREPARED BY

NAME:	DATE:	
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EXCLUDED MANAGER AUTHORIZATION

I confirm that: 1. the accountabilities / deliverables were assigned to this position effective: (Date). 2. the information in this position description reflects the actual work performed. 3. a copy has / will be provided to the incumbent(s).		
NAME:	SIGNATURE:	DATE:

ORGANIZATION CHART

Deputy Minister
Assistant Deputy Minister
Executive Director and SFO Finance Decision Support
Director, Audit and Investigations Branch
Manager PharmaCare Audit, ML4
PharmaCare Auditor, u/r
PharmaCare Auditor, u/r
PharmaCare Auditor, u/r

SELECTION CRITERIA

<p>Education/Experience:</p> <p>Completion of Third level of CA, CGA, CMA program or equivalent and at least 3 years related experience; or 2 year diploma/certificate in recognized financial management /accounting program and at least 3 years related experience; or completion of Level 3 GFMC or the CMA Accounting Technician program and 4 years related experience; or an equivalent combination of experience, education and/or training.</p> <p>Two years experience in the preparation of financial statements and/or experience in auditing. Experience working in a sophisticated computer environment (e.g. PNP, HNDData, Oracle) with a high level of proficiency and accuracy:</p> <ul style="list-style-type: none">• Access (running complex reports and queries and building reports)• Excel (complex data manipulation, statistical analysis, filtering and advanced use of formulas and functions)• Word (merge documents)• MicroStrategy (building and running complex query reports) <p>Knowledge:</p>
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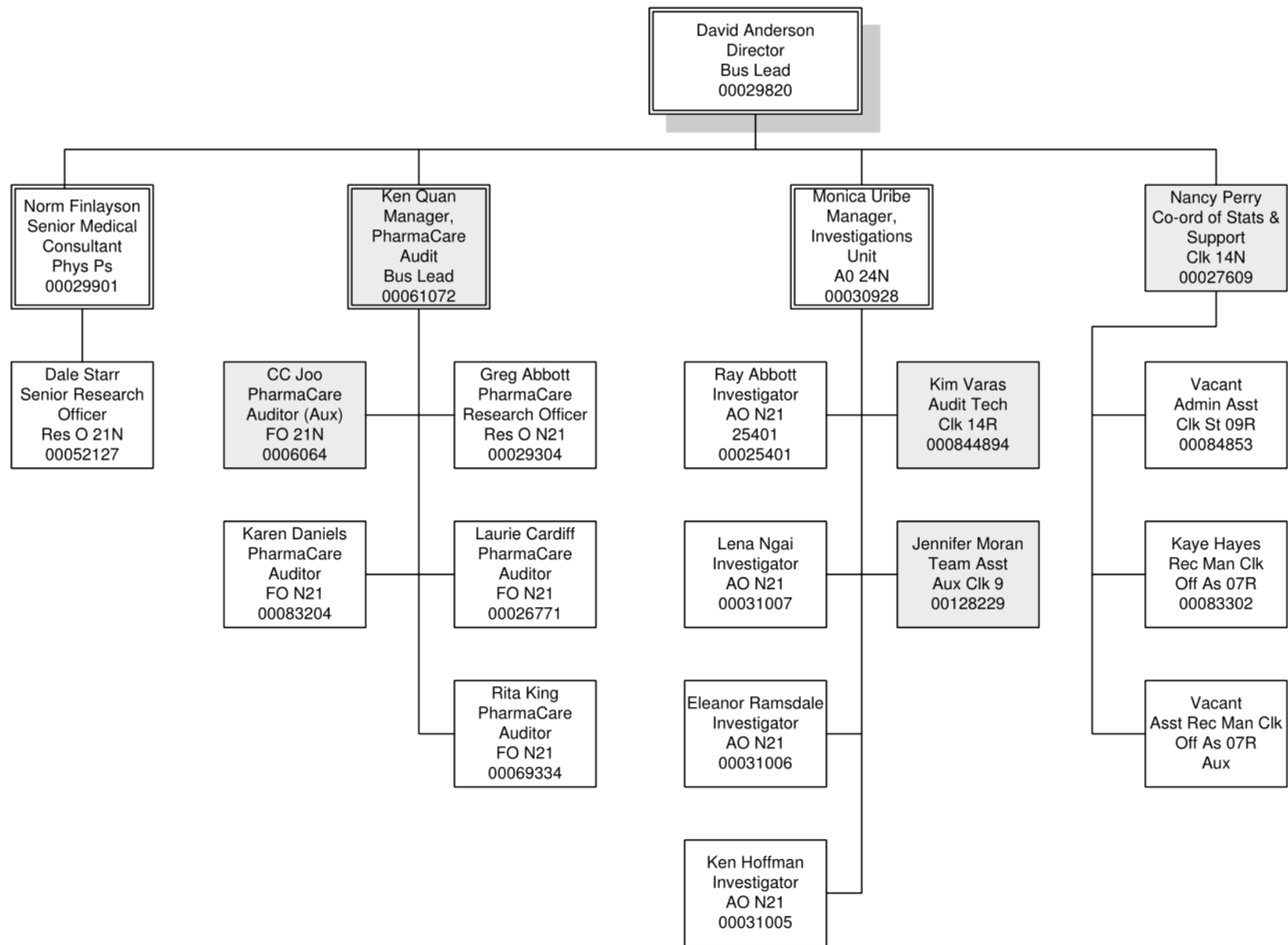
Knowledge of accounting principles, systems applications, auditing standards, auditing procedures, computer assisted audit techniques, and statistical sampling techniques.
Knowledge of PharmaCare policies and procedures and College of Pharmacists Bylaws.
Familiarity with Federal and Provincial legislation regulating sale, storage, distribution, prescribing, sale, and dispensing of drugs preferred.

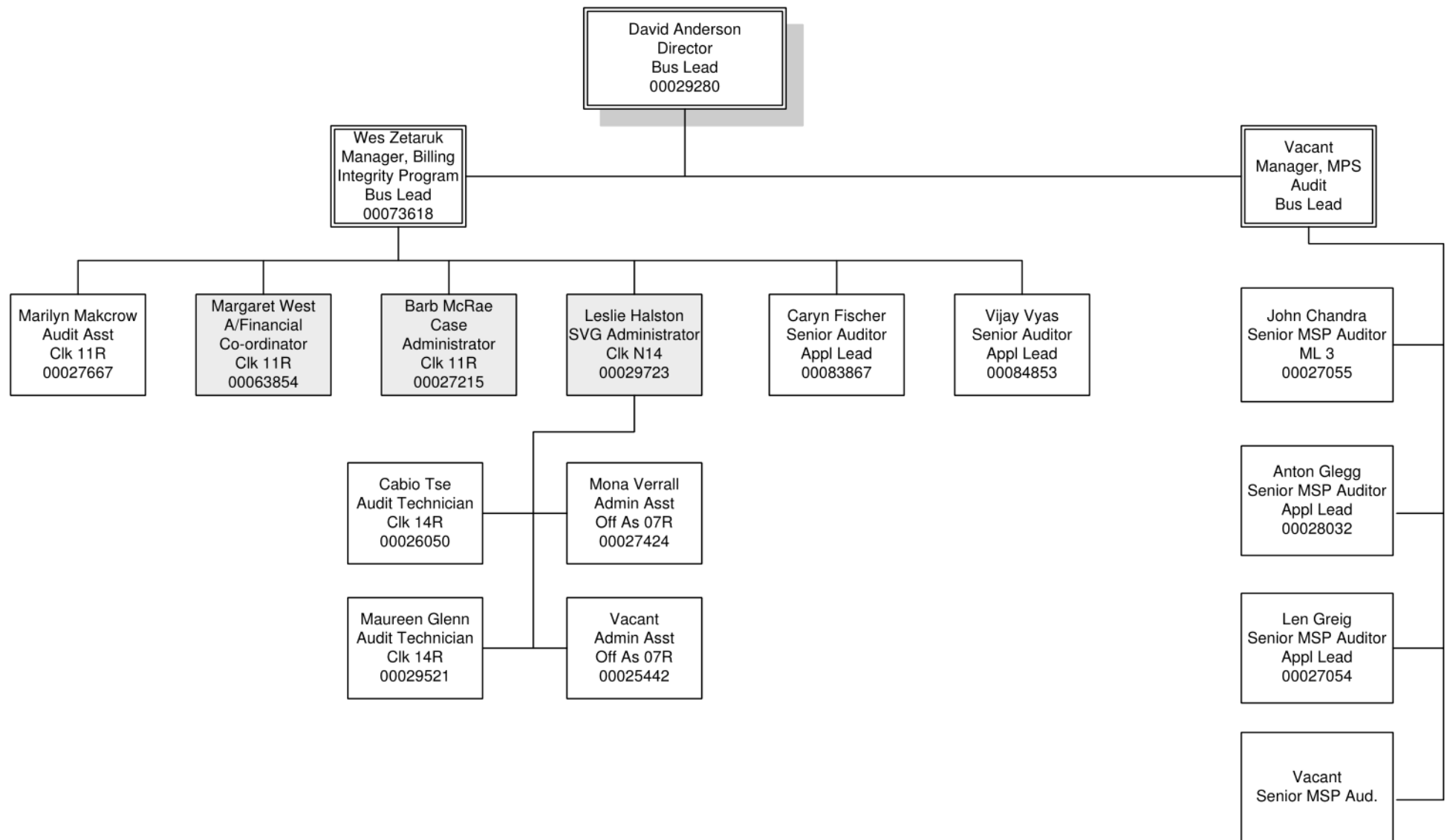
Skills/abilities:

Good communication skills to effectively deal with client organizations, to meet operational objectives and promote productive working relationships.
Ability to interpret legislation and to perform analytical research.
Ability to analyze and interpret complex financial issues/problems.
Ability to exercise sound judgment and initiative.
Ability to conceptualize and perform complex mathematical and statistical functions.
Ability to work independently and dealing with people in a diplomatic and professional manner in potentially adversarial environments
Tact and diplomacy.

COMPETENCIES

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February 27, 2009

Lorraine Yigit
Classification Appeals Representative
B.C. Government and Service
Employees' Union
4911 Canada Way
Burnaby BC V5G 3W3

Dear Lorraine:

Re: **Classification Appeal**
s.22 'et al'
PharmaCare Auditor, Ministry of Health

This letter is in response to the above noted appeal. Before I begin with the job evaluation portion of this letter I would like to address the step c response. I spoke with Jodi Little who advised that there was a mistake in the benchmark comparison for Factor 5. The topic positions are correctly rated at degree E in Work Assignments but were erroneously compared to an earlier version of Benchmark #132 Credit and Collections Officer which prior to 2000 was rated at degree E. We see the topic positions as weaker than the Credit and Collections Officer benchmark as is noted further in my response.

Work Assignments @ degree E

The topic positions are guided by general PharmaCare policies, standards and the Annual Audit Plan as well as accepted audit methodologies and have the freedom to customize work methods for each audit plan. Based on audit objectives, the topic positions plan and conduct on-site and desk audits to ensure PharmaCare paid claims are in compliance with policies and procedures and the PharmaCare Pharmacy Participation Agreement. The topic positions develop and run complex queries to research and identify the latest claims trends and variances; develop proactive approaches for prevention of errors and potential fraud; compile statistical information on pharmacy practices throughout the province in order to assess how significantly a pharmacy's billing practices depart from the norm, including detecting claims infractions, judging the complexity of issues and assessing their importance. Audits include the review of various audit material, invoices, prescriptions, and information from third parties (doctors, hospitals and health care recipients). Desk audits are specialized and complex and involve areas such as Actual Acquisition Cost, dispensed quantity, days supply pharmacy chain-wide, policy issues, etc. The topic position will report on audit findings, significant issues, observations, recommendations including identifying patterns of non-compliance and areas for additional audit. The topic positions will obtain and document sufficient, appropriate evidence to

support findings, conclusions and recommendations resulting from audit. Audits may result in the recovery of inappropriate payments to pharmacies but may also result in changes to PharmaCare policy and procedures. The topic positions provide source data analysis, reviews and other documentary evidence to be used as the basis for criminal/civil court proceedings and may be required to act as an expert witness for the Crown.

Similar to Benchmark #366 Investigative Officer (Civil) at degree E which is guided by income assistance policies and civil law legislation, applies accepted investigative methods in a different way to determine the most appropriate way to conduct investigations, compile evidence, prepare reports and negotiate repayment agreements and determine when serious fraud investigations should be referred to a Ministry Investigator. In addition to conducting investigations of alleged or suspected fraud, the Investigative Officer conducts compliance reviews for the administration of income assistance programs. When reviewing cases, the Investigative Officer reviews electronic history files, case files and fraud allegations; accesses data from multiple Government programs and conducts longer term investigations to gather evidence; interviews witnesses and/or suspects and interprets the comments to assess truthfulness; obtains information/evidence by seizing documents without a warrant; solicits cooperation from employers, landlords and others and accesses systems maintained by other agencies or ministries to seek out information; reviews eligibility factors and requests approval to implement appropriate action such as reduction of assistance, termination of assistance, and/or imposed qualifications; reviews cases and calculates fraudulent benefits paid out under various BC Government programs; identifies type of error (i.e. client, administrative or combination); and advises program staff on the prevention of fraudulent activity, administrative error and gaps in program security. Additionally the benchmark resolves cases, negotiates repayment agreements, facilitates debt collection; prepares cases for presentation in Civil Court; conducts preliminary review of cases that may result in criminal prosecution; and conducts training programs.

The topic positions research and analytical requirements can be compared across to Benchmark #418 Research Coordinator at degree E. The benchmark conducts research and analysis of women's and seniors' issues to support policy analysis, policy advisory services and evaluation of issues impacting ministries and crown corporations in the province. Responsibilities include estimating timelines, selecting research methodologies and determining resource requirements for projects; conducting research using established methodologies and techniques such as surveys, data reduction, scaling and literature reviews; identifying and collecting qualitative and quantitative data from established information sources such as BC Stats or pursuing new information sources relating to relevant issues affecting women and seniors; conducting information analysis involving demographic, economic, social, political and risk related factors and identifying emerging issues, trends and/or implications for the province and other jurisdictions; developing descriptive reports and presenting diverse issues using statistical summaries, fact sheets, discussion papers and briefing notes that are subject to review by the Manager; explains research methodologies and the principles applied in the planning, analysis, development, and reporting of information to senior managers, stakeholders, inter-ministry partners, academia and consultants. Additionally the benchmark coordinates research conducted in the Branch and monitors activities to ensure alignment with branch project goals and objectives.

In order to warrant Degree F, positions must be rated at Freedom to Act level 6 and Level IV under the Comparative Effects component, where one of the following qualifiers must apply:

Internal

- a) Affects ministry/provincial programs by providing direct professional services, advice or consultation
- b) Affects program delivery by managing/coordinating a considerable staff program for a ministry/institution

External:

- c) Affects clients in a community or resources in a region or equivalent geographical area by managing/coordinating technical line program delivery
- d) Affects clients or resources by providing professional services, or by providing advice and consultation to professional service providers
- e) Affects clients by inspecting trades, crafts, operations or services

The topic positions are weaker than Benchmark #30, Auditor (IV a) which is guided by general audit policies and standards, plans and conducts tax audits of businesses in a variety of industries and locations, establishes evidence supporting offences under several consumer taxation statutes, recommends cancellation of licenses, prosecution action, frequency of future audits and concurrent audits of related businesses and refers illegal activity to appropriate authorities. *Unlike the topic positions the benchmark plans and conducts tax audits of businesses operating in BC in a variety of industries and locations both within and outside the province giving them greater freedom in developing different audit plans for distinctly different business. Additionally the benchmark's theoretical job knowledge requirement more closely equates to a professional realm which links to the comparative effects chart at a.*

Weaker than Benchmark #247 Manager Central Support at degree F (6 IV b) which is guided by government policies, plans facility and administrative management services and other central services and controls the central service budget of \$6M. *The topic positions are weaker than the benchmark which provides facility and administrative management services for a ministry (headquarters, regional and district offices).*

The topic positions are weaker than Benchmark #132 Credit and Collections Officer at degree F (6 IV c) which is guided by ministry collection's strategy and legislation, plans collection actions on accounts due, including analyzing the strength of companies and restructuring proposals and assessing financial risks to the business, community and government assets to maximize dollar recovery of delinquent accounts. *The benchmark is credited with comparative effects at c for coordinating or managing a technical line program whereas it is the Manager of PharmaCare Audit who has that responsibility. Additionally, the topic positions do not have the same impact as the Benchmark. The following excerpt is taken from the 1999 Regional Collections Officer appeal decision showing impact of decisions and is directly related to Benchmark #132.*

'In order to collect delinquent tax the Regional Collections Officers must choose from a range of collection alternatives available to them to ensure as many delinquent tax accounts are collected as possible. The acts and regulations provide the Regional Collections Officer

collection remedies available to them but the decision is with the Regional Collections Officer on how to use those various remedies in particular circumstances of each case to collect the delinquent account. There is no routine solution, but instead the development of a collection strategy appropriate to the particular circumstances of the case, from the range of remedies and alternatives available to them. The implications flowing from a particular collection strategy may not be readily apparent. This is particularly so with respect to those accounts that are highly sensitive ones such as First Nations accounts and those involving significant employment opportunities in isolated areas. A collection strategy not sensitive to these interests may result in the matter being escalated to the political level thereby potentially impairing the collection of the debt. The overdue accounts receivable to be collected can run to \$50 million per month in the various regions as a whole.'

The topic positions are weaker than Benchmark #172 Occupational Therapist (Community) at degree F (6 IV d) which is guided by general ministry policies and occupational therapy standards, plans and delivers community rehabilitation and occupational therapy services, develops treatment plans that include community support resources, provides consultation to community agencies, develops policies for care facilities and community programs and assesses community occupational therapy and rehabilitation programs.

The topic positions are weaker than Benchmark #149 Electrical Inspector at degree F (6 IV e) which is guided by trade standards, inspects residential, commercial and industrial electrical systems and approve operations or make orders to comply with standards. *The benchmark conducts official inspections and can authorize disconnection, permit suspensions and stop work orders to ensure compliance. The topic positions cannot close a pharmacy down and as such do not have the same independence or freedom to act.*

Financial Resources Factor at degree E

The topic positions are more appropriately rated at degree E for reviewing and identifying necessary corrections to PharmaNet claims data in order to be compliant with PharmaCare Policies and Procedures and the PharmaCare Participation Agreement.

The topic positions are comparable to Benchmark #298 Corporate Accounting Analyst at degree E which has significant financial responsibility to review and identify necessary corrections to data in the Corporate Financial Reporting System for compliance with accounting and reporting requirements. *Although the benchmark is internal to government systems, the topic positions are comparable in that they review and identify necessary corrections to PharmaNet data.*

The topic positions could also be compared against Benchmark #366 Investigative Officer which is credited at degree E for significant financial responsibility to assess eligibility for funding using general criteria. *The topic positions assess pharmacies' eligibility for claims reimbursement.*

The topic positions are weaker than Benchmark #30 Auditor at degree F which has considerable financial responsibility to plan Consumer Taxation audits of businesses to maximize tax revenue to the province. *The benchmark's main purpose is to conduct tax audits in order maximize tax revenue to the province whereas the topic positions ensure pharmacy*

paid claims are in compliance with policies and procedures and the participation agreement. Although the PharmaCare audits may result in the recovery of monies, this is incidental to the main purpose. Audits may also result in policy changes as well as corrections to billing and patient information due to data entry errors.

Well Being and Safety of Others @ degree C

The PharmaCare Auditors are rated at degree C for the requirement to drive light vehicles as a designated driver and are required to have a driver's license as bona fide requirement for the job. Positions at degree C are not required to carry passengers, but passengers may ride along as a matter of convenience.

The topic positions are similar to Benchmark #30 Auditor as is it required to drive a light vehicle as a designated driver to taxpayer business locations to conduct audits.

Similar to Benchmark #51 Forest Technician at degree C which requires moderate care and attention to drive 4x4 vehicles as a designated driver when conducting field inspections and collecting forest survey data.

At Degree D there are no benchmarks which illustrate the activity 'drive light vehicle or operate power boat with a requirement to carry one or more passengers as a designated driver/operator. This refers to positions that are formally designated to carry passengers. The position may have other primary duties but must clearly be required to operate passenger transport as part of the overall duties. A job that reflects this requirement, although credited in this factor for a different reason, is Benchmark #56 Child Care Counsellor. Duty statement 4(b) shows that the Child Care Counsellor is required to drive residents to social and leisure activities in the community. This is an example where someone has responsibility for others in their care that can't drive. Benchmark #56 is credited in Factor 7 for responsibility to drive a vehicle in order to transport clients to social outings in the community.

The topic positions are less than Benchmark #124 Deckhand which is credited at degree D for significant care and attention to exercise caution to prevent accident or injury to others while performing helmsman's duties. The benchmark receives this credit for steering the ship and maintaining course. It is directly responsibility for the safety of passengers and crew while steering the ship.

Factor 11 Physical Effort – degree C

In rating this factor, one must consider the kind, frequency and duration of activity, the position and terrain in which the activity is performed, the weight moved and the awkwardness of objects handled and the freedom of movement. Each activity is considered separately. Credit is given for the highest typical level of physical effort required to perform the duties of the job. This is a timed factor therefore the time spent performing each activity is significant to the outcome of the degree level.

The PharmaCare Auditors have been credited at degree C with the requirement to regularly focus on computer screens to update on-line files.

The glossary defines regular as 'over 5+ to 20% of the time, typically, sometimes such as daily and lasting for short periods or sometimes such as weekly lasting for long periods or seasonally for very long periods'. Occasional is defined as 'up to 5% typically, once in a while, and from time to time as the need arises, generally not for long periods'. File boxes, printers, computer terminals fall under the glossary definition of 'moderate weights'. The glossary defines 'heavy weights' as substantial heaviness such as boats, outboard motors, large animals, industrial equipment or people.

The Part 3 response focuses on regular lifting of moderate weights and occasional lifting of heavy weights.

In order to be credited with regular lifting of moderate weights (up to 40 lbs) at degree D, the topic positions need to fit into the glossary definition for regular. Based on the role of the position, information provided and comparisons to benchmarks the topic positions are more closely comparable at degree C occasional.

The topic positions are comparable to Benchmark #264 Library Technician at degree C which requires moderate physical effort to occasionally push, pull, lift and carry moderate weight boxes of books, films, journals, etc. The topic positions lift boxes of audit material while performing onsite audits and they are to use their personal judgement as to what they can lift safely (confirmed in the job description and also by management).

The topic positions are weaker than Benchmark #360 Arts Technician at degree D which requires relatively heavy physical effort to regularly lift and carry moderately heavy containers of casting material. The main purpose of the benchmark is to design, produce, install and document exhibit components for a museum. In order to do this, lifting of moderately heavy materials would be an ongoing regular part of the job whereas the topic positions lifting requirement would only be while at an onsite audit.

The topic positions are weaker than Benchmark #036 Tailor at degree D which requires relatively heavy physical effort to occasionally lift and carry heavy bolts of fabric. The Tailor's main purpose is to design and manufacture garments and drapes. In order to do this the Tailor would be required to occasionally lift and carry heavy bolts of fabrics as the need arises. Bolts of fabric cannot be broken down into parts in order to lessen the weight. With respect to the topic position if a box of invoices were too heavy, one would expect that invoices could be taken out to lessen the load. They are not expected to put themselves at risk by lifting and carrying heavy boxes of material.

Factor 13 Hazards – rated degree B

The job description reflects that each onsite is usually for one week at a time, approximately 6-8 times a year. Appeal meeting notes reflect 6 – 10 on-sites per year. A minimum of two people will go out on each audit. Documentation received with the appeal reflects the appellants can

be on travel status for 5 days. A driver's license is a job requirement as the Auditor may need to drive to various locations.

The glossary defines 'regular' as 5+% to 20% of the time and 'frequent' as 20+% to 70% of the time. Using a calculation of 260 work days in a year, 'regular' works out to 13+ to 52 days in a year. 'Frequent' works out to 52+ to 183 days in a year. When crediting percentages for amount of driving, it is not merely counting how many days one may have to drive but actual time spent behind the wheel.

The topic positions are comparable to Benchmark #291 Audit Team Leader which has limited exposure to hazards regularly driving to taxpayers' business locations to conduct audits and negotiate resolution to audit outcomes.

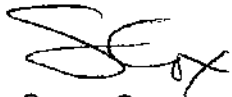
The topic positions are weaker than Benchmark #105 Postal Clerk which has moderate exposure to hazards from frequent driving to deliver mail. The amount of time spent behind the wheel would be greater for the benchmark as this is an ongoing daily requirement of the job.

Job Knowledge	G	250
Mental Demands	G	200
Interpersonal Communications	D	45
Physical Coordination/Dexterity	C	15
Work Assignments	E	120
Financial Resources	E	33
Physical Assets/Information	E	33
Human Resources	CD	14
Well-Being/Safety	C	15
Sensory Effort/Multiple Demands	C	12
Physical Effort	C	12
Surroundings	B	4
Hazards	B	4

Total Points 757

In closing I agree that the positions are correctly classified at the grid 21 level. This constitutes the 28.3 (d) response to this appeal.

Yours truly,



Susan Cox
Compensation Appeals Specialist

Pc: Jodi Little, Compensation Specialist

EQUITY CONSULTING SERVICES INC.



21051 – 117th Avenue, Maple Ridge, BC V2X 2G9
Email: v_averill@telus.net
Phone: 604-467-3328 Fax: 604-467-3361

Ms Susan Cox/Mr. Stuart Knittelfelder
Total Compensation and Benefits
BC Public Service Agency
3rd Floor – 940 Blanshard Street
Victoria, BC V8W 9V1

Dear Susan and Stuart:

**Expedited Classification Appeal Hearings
Written Decisions**

Attached are signed hard copy written decisions for the following:

- Performance Analyst, Ministry of Housing and Social Development, Regional Services Division (Vancouver Coastal)
- PharmaCare Auditor, Ministry of Health
- Resource Technologist, Cruising/Appraisals/Tenures, Ministry of Forests and Range

If there are any further issues or questions flowing from these decisions, please feel free to contact me at any time.

Sincerely, .

Vicki Averill
Compensation Consultant

/va

IN THE MATTER OF AN EXPEDITED CLASSIFICATION APPEAL HEARING

BETWEEN

GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA
(the "Employer")

- and -

BRITISH COLUMBIA GOVERNMENT AND SERVICE EMPLOYEES' UNION
(the "Union")

PharmaCare Auditor, Ministry of Health

CLASSIFICATION REFEREE: Vicki Averill

COUNSEL: Susan Cox and Stuart Knittelfelder, for the Employer
Lorraine Yigit, for the Union

DATE OF DECISION: 15 August 2011

1. Introduction

The Union has appealed the classification of the PharmaCare Auditor in the Audit and Investigations Branch, Financial and Corporate Services Division within the Ministry of Health. The original appeal was filed on April 27, 2006 and involved four appellants. ^{S.22} All four appellants were located in the same Victoria office at the time of the appeal. Several of the incumbents have since transferred to other positions.

The position is classified and paid as Financial Officer Grid 21. The Union is seeking Grid 24, based on its view that two factors in the Public Service Job Evaluation Plan are inappropriately evaluated. The parties are in disagreement on factor levels as follows:

	Factor	Employer	Union
5	Work Assignments	E	F
6	Financial Responsibility	E	F

2. General Issue Related to This Appeal

Status of the PharmaCare Auditor Job Description

This has been a lengthy dispute between the parties, due in part to significant delays in obtaining a job description for the position, and subsequently receiving management sign-off of the final document. For this hearing, the parties are relying on the initial unsigned job description dated November 15, 2007, which was the source document for the joint onsite investigation held December 11, 2007. The Manager did officially sign the November 2007 document on December 11, 2007, however, the signed document was not submitted or received by the Union until well into the later stages of the appeal process. As there were no changes made in job content between the unsigned and signed versions, they are interchangeable for the purposes of this appeal.

3. Specific Factors in Dispute: Evidence, Analysis and Decision

With the above in mind, I turn now to the specific factors under appeal.

Factor 5: Work Assignments

This factor measures the relative importance of the job's requirement for the application of knowledge and skills, and the freedom to act to carry out the most representative duties of the job. Freedom to Act is in the context of following, recognizing, selecting, varying, planning or developing instructions, procedures, operations, policies, programs or services. The factor operates on a matrix structure; it is the combination of the two elements of freedom to act, and the impact ("comparative effects") that determine the level. Impact is defined in terms of magnitude (ie the duration of the effect), and if the impact is internal, external or a combination of both.

The Employer has rated this position at Degree E, based on the combination of Level 5 in Freedom to Act (work is guided by general policies, plans, guidelines or standards and requires applying accepted work methods in a different way to handle unusual problems) and Level III in Comparative Effects (Moderate – has medium term impact). The impact as evaluated by the Employer is (a) affects program delivery by providing technical services, advice and/or coordination. Benchmark comparisons were also provided for Comparative Effects Level III (d), affects clients by delivering enforcement or protection services.

The Union disagrees with this rating, and views the position as correctly evaluated at Degree F. It asserts that the position is operating at Level 6 under Freedom to Act (work is guided by general policies, plans, guidelines or standards and require planning, organizing and evaluating projects/cases) and Level IV under Comparative Effects (Considerable – has long term impact). The impact is external at (c), affects clients in a community or resources in a region or equivalent geographic area by managing/coordinating technical line program delivery) and (e) affects clients by inspecting trades, crafts, operations or services.

Of significant concern to the Union in the application of this factor is an error made by the Employer in its initial evaluation. The Employer originally selected Benchmark 132 Credit and Collections Officer which prior to 2000 was rated at Degree E under the former Gender Neutral Plan, but subsequently changed to Degree F under the Public Service Job Evaluation Plan. During the initial evaluation process for the PharmaCare Auditor, it was the earlier version of the benchmark which was used erroneously by the Employer for comparison purposes. The Union had agreed with the selection of BM 132 at Degree F under the PSJEP during the initial rating process, but was then advised of the Employer's corrected rating using a replacement Degree E benchmark as the rationale. An Employer error was also made in Factor 6, for different reasons but with the same consequences.

It is unfortunate that such errors occurred in the initial evaluation process, and it is understandable if that has contributed to dissatisfaction and frustration within the appellant group. However, the parties have developed internal processes over a long period of time that ensure consistently fair and equitable results. Quality control measures to maintain consistency are integral to the ongoing viability of the Plan. Where either party believes an initial rating was in fact incorrect and could lead to an erosion of the Plan's integrity over time, they each follow a route which contributes to that integrity while ensuring employee rights under the collective agreement are maintained. In this case, the Employer corrected its initial ratings to correspond with its interpretation of the factor definition, degree levels and supporting benchmarks. The Union, disagreeing with the Employer's result, filed an appeal which led to this expedited resolution process. Each is upholding both the spirit and intent of a mutually agreed-upon process.

To qualify for Degree F, two tests must be met. Does the position require planning, organizing and evaluating projects/cases under Freedom to Act, and does it have long term impact through any of the Level IV external impact statements? If one of those tests is not met, the position cannot be evaluated at Level F.

Before reviewing the factors and benchmarks, it would be useful to highlight a number of Auditor functions where the parties differed on the degree to which these functions were carried out, and in some cases, disagreed as to whether those functions were an expectation of the role.

The PharmaCare Auditor plans and organizes the execution of the annual audit plan. It also has significant input into the planning and development of that plan at the outset (Duty 10), although the parties have a differing viewpoint on the degree to which the Manager is involved in the annual planning process. The appellants stated that they, as a team, develop the plan for implementation provincially (split into five geographic regions) and submit the plan to the PharmaCare Audit Review Committee (PARC) for review and approval. Part of the development process involves evaluating, through data collection and analysis, the types, locations and numbers of audits to be included in the plan. These are indicated by a diverse range of factors. The Manager, also a member of PARC, is aware of the plan before it is submitted to PARC and signs off before it is submitted to the Committee, but in the appellants' view, the approval process is basically a rubber stamp process as the plan contents is seldom, if ever, changed. Duty 1 of the Auditor job description states, in part, "reviews audit material . . . in developing an audit plan for review by the Manager".

The Employer submitted the Manager, PharmaCare Audit job description, pointing out the following duty: "Responsible for the development of the annual Pharmacy Audit Plan". Other duties in the Manager description state, "Responsible for planning, organizing, controlling audit activities and managing numerous concurrent audit/project deadlines are met" and "Independently implements and controls ongoing audit projects". The Union stated that in reality, the auditors work independently of the Manager and schedule and organize their own work.

The Union described the position's impact when conducting a variety of audits, the most significant of which, in terms of impact, was the Methadone Maintenance Audit. It is the Union's position that the auditing of the Methadone Maintenance Program is conducted primarily to identify fraud and initiate subsequent claim payment recovery activities. The end result of an audit could lead to the closure of a pharmacy, although this happens infrequently. The Employer disagreed that the primary purpose of any audit conducted for any program was the identification of fraud. It referred to the Purpose section of the Auditor job description, which states "... to ensure PharmaCare paid claims are in compliance with PharmaCare policies and procedures, and the PharmaCare Participation Agreement. The audits *may* result in the recovery of inappropriate PharmaCare payments." In reviewing the evidence on this point, the Manager job description states: "approves complex audit reports which provide direction for high-level decision making undertaken by the Ministry of Health Services, including decisions to terminate the pharmacy's contract with PharmaCare and Ministry of Health Services complaints to the police concerning possible criminal matters". Evidence was also provided as to the role of PARC, which is to "recommend license suspensions and pharmacy closures".

The Union described the appellants' view that negotiation of full or partial repayment as a result of an audit finding, and initiating legal action in the event of non-payment were duties that were regularly carried out. The Employer disagreed, pointing to the Manager job description that states: "negotiates recoveries" and "the Manager also manages files that are proceeding to civil court and serves as the Ministry contract with the authorities for criminal charges relating to pharmacy misconduct". The Employer states that negotiations and initiating legal action are not an expectation of the PharmaCare Auditor. It is noted, however, that the position has been undisputedly rated at Degree D under Interpersonal Communication, which recognizes the requirement for the application of persuasion and basic counselling skills when conducting audits and when dealing with incidents of antagonism.

The Union submitted that the position conducts covert/undercover operations, including listening in on phone discussions, looking at pharmacists' notes during audits and monitoring ethical behaviour of pharmacists undergoing an audit. The Manager has confirmed that conducting covert operations is not an expectation of the role, nor does it appear in the job description. It would not be unrealistic to contemplate that incumbents practiced and skilled at their work would not ignore the existence of potentially fraudulent and/or illegal activities should clues to that effect be uncovered during the execution of an audit. This speaks to the performance of the appellants, who have chosen to go above and beyond the expectations of the job as determined by the Manager. However, job evaluation measures the work, not the incumbents performing the work.

Turning to the Freedom to Act component of Factor 5, there are elements of planning, organizing and evaluating projects/cases (in this case, annual audit plans and executing complex audits within that plan). This is carried out within the general policies, plans, guidelines or standards consistent with both Level 5 and Level 6 definitions. It is clear from the evidence that while the Manager retains accountability through PARC for the annual audit plan, the PharmaCare Auditors have significant influence in shaping the plan, its contents, the timing and the number of audits to be undertaken. Whether this is consistent with other Level 6 positions under Freedom to Act requires a review of the benchmarks to give it context. I have reviewed the benchmarks submitted by both parties, and find the Degree E benchmarks to be at minimum a match under both Freedom to Act and Comparative Effects. In reviewing the Degree F benchmarks, Freedom to Act in terms of the planning, organizing and evaluating components are similar in nature although the scope of those benchmarks are somewhat broader, a feature that is more in line with Impact than Freedom to Act.

This means that the appropriate application of this factor comes down to Impact alone. The position must be shown to have long term impact in terms of at least one Level IV internal and/or external impact statement. Statement (a) does not apply, as the position is not providing direct professional services, advice or consultation. "Professional" in the context of the plan is applied to positions with at least Level H in Factor 1, although this fact of itself does not disqualify the position from consideration. However, while the job is highly technical in nature and requires a unique and specialized skill set including knowledge of auditing practices, it does not provide professional advice to pharmacists (who are regulated by their own professional body), nor it is acting in the capacity of an accounting professional applying the full scope of generally accepted accounting principles. Statement (b) does not apply, as it is the Manager who manages and coordinates the program although it is acknowledged the Auditors organize and lead selected audits while on-site. The leader function, however, does not qualify for "long term" impact as the assignments are short in duration (ie average one week in length), and rotate between the Auditors.

Turning to the external impact statements, Statement (c) does not apply for the same reasons. While the Union argued that the position could affect clients in either a community or resources in a region, I am not convinced that the impact is long term, as it is clear that the Manager holds accountability for the execution of the program and for managing major issues that flow from the program's application, such as the possible suspension of a pharmacist's contract. This is not to belittle the technical role played by the Auditor in identifying where non-compliance is occurring. The evidence showed that while an audit result may be used as a significant component in a suspension or termination of contract decision, that decision is not made by the PharmaCare Auditors.

When making its argument, the Union requested that I review other benchmarks that fall under the Level 6 IV (c) area at Pages 24 and 25 in the Plan, particularly those that have similar ratings to the Auditor under Knowledge and Mental Demands (ie G/G). I have done so, but cannot find sufficient evidence to support the view that the Auditors' role in coordinating technical line program delivery has considerable, long term impact. The benchmarks cited under this particular impact statement have broader program responsibilities than those of the highly specialized PharmaCare Auditor position.

Statement (d) is not applicable as the Auditor is not providing professional services, or advice to professional service providers. That leaves Statement (e), "affects clients by inspecting trades, crafts, operations or services".

The Plan Glossary defines the verb "audit" as "make an official examination as in independent third party", and the verb "inspect" as "make an official examination of a trade, craft, operation, profession or technical area to determine compliance with standards". "Operations" is defined as "active mechanical or physical functions". "Service" is defined as "a set of operations or systems to fulfill a public need". From these definitions, it would appear that the PharmaCare Auditor could qualify under "inspecting . . . services", as the primary role is to carry out official examinations of pharmacies to ensure PharmaCare paid claims are in compliance with PharmaCare policies and procedures, and the PharmaCare Pharmacy Participation Agreement. However, the benchmarks established as comparators for this Level IV (e) are all inspectors of trades (eg Boiler, Electrical, Elevator, Gas, Fire Safety and Pipeline). The only exception is BM 214 Development Technician, which approves subdivision, crown land developments, highway access and rezoning applications without reference to a higher authority, after ensuring compliance with land use strategies, highway plans and standards. This benchmark exceeds the PharmaCare Auditor, which does not have an equivalent approval authority and therefore has a less direct impact. While it could be argued that the PharmaCare Auditor is conducting inspections equivalent to the remaining benchmarks and therefore (e) does apply, the position does not have the authority to independently make orders of compliance, but instead, to identify issues of non-compliance which may lead to the recovery of inappropriate PharmaCare payments. For this reason, it does not have the equivalent "considerable – long term" impact required of jobs qualifying for Level IV (e) under Comparative Effects.

I have also reviewed all benchmarks submitted by the parties at Degree E and Degree F. I am satisfied that the PharmaCare Auditor is rated consistently with benchmarks evaluated at E. In referring to the benchmarks submitted by the Union at Degree F, with specific attention paid to BM 132 Credit and Collections Officer and BM 30 Auditor (Consumer Taxation), I am not convinced that the evidence supports the application of Comparative Effects sufficient to warrant Level IV for the reasons noted above.

I agree with the Employer that the appropriate rating for Work Assignments is Degree E.

Factor 6: Financial Responsibility

This factor measures the responsibility and/or accountability for financial resources owned or controlled by the Province. This responsibility can be formally assigned to, or effectively required of the job.

The Employer has rated this position at Degree E: Significant responsibility for reviewing and identifying necessary correction to PharmaNet claims data in order to be compliant with PharmaCare policies and procedures and the PharmaCare Participation Agreement. As referenced earlier, this factor was originally evaluated by the Employer at Degree F (Considerable Responsibility), with BM 30 Auditor cited as the appropriate benchmark. At a subsequent step in the evaluation proceedings, the Employer revised this rating to Degree E.

Originally in agreement with Degree F, the Union disputed the Employer's change in rating, and attempted to resolve this dispute during the expedited process with no success. It is the Union's view that the Employer's original rating of Degree F as supported by BM 30 was and is correct.

Activities consistent at Degree E include: "review and identify necessary corrections to accounts of ministries for compliance with corporate accounting and reporting requirements", and "clarify intent and document interpretation, of corporate directives to ensure ministry-wide consistency". Degree F activities include: "plan and conduct financial audits or reviews".

The Employer's position is that PharmaCare audits do qualify as "audits" (defined in the Plan Glossary as "make an official examination as an independent third party"), but are narrower in scope than the term "*financial* audits" and for a different purpose than the Degree F benchmarks. Although not defined in the Glossary, the Employer's view of a financial audit is that it covers an entire business entity, and not just one element of that business. They cite Benchmark 30 Auditor as reviewing corporate structures, related industry information, books of accounts, annual reports and related financial documents for the purpose of maximizing tax revenue to the province. This, in the Employer's view, qualifies as "considerable", rather than "significant". It contrasts this magnitude of financial responsibility to the PharmaCare Auditor, who is auditing specific pharmacy records that pertain to claims paid in part or whole by the province, along with Pharmacy claim practices. The Employer takes the position that the purpose of these two auditing roles are also different in magnitude. BM 30 is generating tax revenue, and the PharmaCare Auditor is reviewing compliance which *may* result in the recovery of inappropriate PharmaCare payments. This delineates and defines, in the Employer's view, the difference between "significant" at Degree E and "considerable" at Degree F.

The Union cites the following PharmaCare Auditor job description references which relate to Financial Responsibility: "audits may result in the recovery of inappropriate PharmaCare payments", "prepares summaries of the calculation of the potential audit recovery. These summaries may be used for negotiating purposes. Contacts the pharmacy or pharmaceutical suppliers regarding the audit recovery", "responsible for providing audit coverage of approximately 19M PharmaCare Claims totally \$1,021,300,000", "ensures recovery payments are correct and properly accounted for". Citing BM 365 Ministry Investigator,

the Union described both positions as looking for irregularities, assessing resolution and recommending a course of action and preparing reports for Crown Counsel. The Union also relied on BM 132 Credit and Collection Officer, and BM 30 Auditor.

The purpose of the PharmaCare Auditor role is focused primarily on the identification of PharmaCare paid claims that are non-compliant with PharmaCare policies and procedures, and the Pharmacy Participation Agreements. As auditors, a by-product of that auditing process is the identification of non-compliance which may lead to decisions made by the Manager, PARC and others to pursue recovery of inappropriately paid claims in accordance with audit findings, which the Auditor supports through the provision of technical and administrative duties once a recovery decision has been made. Another by-product of the audit process is the potential for discovering fraud. This discovery would lead to the referral of audit results to the RCMP and others for follow up action.

Revenue generation as described in BM 30 is not the purpose of the PharmaCare Auditor role, nor is the recommendation of accounts for write-off as described in BM 132 Credit and Collection Officer. I was presented with no evidence to that effect.

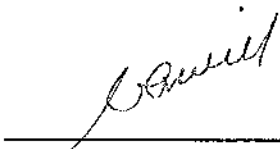
There is no question that the PharmaCare Auditor retains a significant level of effective financial responsibility in conducting a highly technical auditing process, as supported by the Knowledge and Mental Demand ratings and further by BM 366 Investigative Officer. While I am sympathetic to the Union's position on this factor as it relates to the plain language in the plan, the concept of magnitude as exemplified by the benchmarks is what must drive the rating.

I agree with the Employer that the magnitude of that responsibility is not comparable to either BM 132 or BM 30, and the position is appropriately evaluated at Degree E.

4. Summary and Conclusions

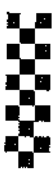
Having reviewed the evidence and arguments of both parties, I agree with the Employer's ratings for the two factors under dispute. The Union's appeal is therefore unsuccessful. The position of PharmaCare Auditor remains unchanged at Financial Officer Grid 21.

Dated August 15, 2011 in Maple Ridge, BC



Vicki Averill

Classification Referee



B.C. Government and Service Employees' Union
A component of NUPGE (CLC)

September 24, 2009

VIA FACSIMILE (250) 387-1361

Ms. Susan Cox
Compensation Analyst
BC Public Service Agency
PO Box 9404, Stn. Prov. Govt.
Victoria, B.C. V8W 9V1

Dear Ms. Cox

Re: Classification Appeal
Name: s.22
Position: Pharmacare Auditor
Ministry: Health Services
Location: Victoria

BY MAIL OR FACSIMILE TO THOSE NOTED

No. of Pages - 1

This facsimile message is intended only for the use of the individual(s) or entity to which it is addressed, and may contain information that is privileged, confidential and exempt from disclosure under applicable law. Any other distribution, copying or disclosure is strictly prohibited. If you have received this transmission in error, please notify us immediately and return the original to us. Thank you.

The Union is hereby submitting the above-noted classification appeal to the Joint Committee for Expedited Appeals pursuant to Clause 28.3(e), Clause 28.4 (a)(2) and MOU #34 of the BCGEU Master Agreement. The Union files this appeal with respect to Factor 5, Responsibility for Work Assignments, and Factor 6, Responsibility for Financial Resources, of the PSJEP. Related material will be forwarded to you at a later date.

Please advise us if further information is required and address all correspondence to the undersigned, who will present the appeal for the Union.

Yours truly

Lorraine Yigit
Classification Appeals Representative

LKY/cmg
cope 378
FA-590A

cc et al appellants

Position Data

Read Only

Position Title: Appeal,^{s.22} et al, Pharmacare Auditor

Plan: PSJEP

Case Status: Closed

Case #: 6199

CHPS #: 26771

Ministry: HLTH

Division: Finance and Corporate Services

Branch: Finance Decision Support

Section: Pharmacare - Decision Support

Work Family: Financial Services

Work Stream: Auditing

Current Class: Financial Officer 21 (Before)

Current Salary: \$58,511.52 (Before)

Approved Class: Financial Officer 21 (After)

Approved Salary: \$58,511.52 (After)

Impacted Positions: 5

Estimated Annual Impact: \$0.00 (including the cost of benefits)

Related Documents

Description [31195: 26771_Pharmacare Auditor_Nov2007_D.doc](#)

Quality: DO NOT COPY

Staffing Criteria

Competency Profile

Rationale [36457: Chaytor_et_al_Step_d_reponse_27Feb09.pdf](#)Working Paper [31194: AIB Org Chart.pdf](#)Working Paper [34620: 26771_PharmacareAuditorAppealOnsite_27Nov08_W.doc](#)Working Paper [36456: Step C PharmacareAuditor_17Apr08_Response.doc](#)Working Paper [40876: Appeal Results 6199 PharmaCare Auditor_Chaytor.pdf](#)Working Paper [37234: Union_submission_to_Joint_Committee.pdf](#)Working Paper [40862: Chaytor et al Expedited argument.doc](#)Working Paper [40863: PSA and GEU Classification Appeal Decision for PharmaCare Auditor 14 August 2011.docx](#)

Working Paper

Diary Entry Data

[View diary](#)

File Location: BCPSA

Assigned To: File Room

Date: 16-Sep-2011

Action/Reason: Appeal Resolved

Points: 757

Range: 21

CRM Ticket #

1 JK	2 MD	3 IC	4 PC	5 WA	6 FR	7 PA	8 HR	9 WB	10 SE	11 PE	12 SR	13 HZ
G	G	D	C	E	E	E	CD	C	C	C	B	B

Comments

Joint Committee held in April 2011 - no agreement
Appeal put forward to Expedited Arbitration in July 2011
Arbitration Decision in favour of the Employer

⬆
⬇

Priority: Normal
Keyword: 29304 60064 60065 83204 jl



et al Classification Appeal- PharmaCare Auditors Employer's argument

Factors in Dispute

There are two factors in dispute, Factor 5 Work Assignments and Factor 6 Financial Resources. Both need to move up in order to get to the next grid level.

Factor 5 Work Assignments

This factor measures the relative importance of the job's requirement for the application of knowledge and skills, and the freedom to act to carry out the most representative duties of the job.

Credit is given for the highest level of responsibility required to perform the typical duties of the job.

The glossary describes freedom to act as "latitude to establish or change work or the way work is performed".

Most representative duties are described as "typical recurring groups of tasks, or functions to carry out the purpose of the job".

Typical duties are described as "ordinarily required and expected. Not extraordinary".

There are two components to this factor, Freedom to Act and Comparative Effects.

The Employer has evaluated the topic position at level 5 in Freedom to Act and level III in Comparative Effects

Freedom to Act at level 5 is defined as *"Work is guided by general policies, plans, guidelines or standards and requires applying accepted work methods in a different way to handle unusual problems"*.

General policies, plans, guidelines or standards are defined as "statements or measures which flexibly outline the limits of acceptable action".

Unusual problems/situations are described as issues or circumstances which happen infrequently and therefore require variations in approach.

Comparative Effects Level III is defined as *"moderate, has medium term impact"* and where one of the following would apply:

Internal

- a) affects program delivery by providing technical services advice and/or coordination*
- b) affects program delivery by supervising a line or staff program delivery unit*

External

c) affects clients or affects resources in a district or equivalent geographic area by providing technical services advice and or coordination

d) affects clients by delivering enforcement or protection services

The PharmaCare Audit section is responsible for the review of paid claims made to pharmacies and the review of individuals suspected of medication abuse. The work is guided by PharmaCare policies and procedures.

The topic positions plan and conduct on-site and desk audits to ensure paid claims are in compliance with those policies and procedures. Audits ensure the legitimacy of prescriptions and confirm the accuracy of drug costs and related claims submitted.

The work of the topic positions starts with a high level of data analysis.

The topic positions use an on line tool to extract data from the Health Net Database allowing them to run complex queries of historical and current claims data from their desktop.

The data is extracted to determine trends in areas such as special service fees, use of intervention codes, reversals, duplicate claims, daily dispensing, methadone, needles and syringes, glucose test strips/diabetic supply, compounds, prosthetics/orthotics. The claims population is then extracted into sub-sets based on eligibility plans (mental health, palliative care, cystic fibrous, etc.).

Ratios of claims per person, cost per claim, claims per prescription, dispensing fees per person etc., are calculated and ranked for comparison.

They will look for anomalies, i.e. errors in data entry that might skew stats. They will perform global assessments (i.e. 1 drug for the entire province) or will monitor a pharmacy chain and look at their top 10 to 20 prescriptions. Numerous categories of claims types are evaluated.

Statistical information is compiled on pharmacy practices throughout the province in order to assess how significantly a pharmacy's billing practices depart from the norm.

The topic positions also research drug information, usage and prescribing parameters and use the internet to search news articles, look up current drugs for street value to see if these are showing up on their stats and if so, they will know why and help them identify new trends.

At the pharmacy the topic positions review prescription files to verify that claims have been paid for valid prescriptions and that the authorizing practitioner's dispensing instructions were followed.

The topic positions will verify quantities and drug substitutions. They will also look at drug matches to the PHN profile, i.e. if the patient has needles/syringes on his profile but no other diabetic medications, is he indeed eligible for the coverage of needles/syringes?

The topic position prepare an audit report on findings including compliance, significant issues, observations, recommendations including identifying patterns of non-compliance and areas for additional audit.

When there are policy changes or introduction of new program, such as the Prosthetic and Orthotics, the topic positions will perform spot checks to ensure pharmacies are following procedures.

Comparable to Benchmark #366 Investigative Officer (5IId)

The benchmark conducts investigations of alleged or suspected fraud and compliance reviews for the administration of income assistance programs under employment and income assistance legislation and regulations.

The benchmark is guided by income assistance policies and civil law legislation, applies accepted investigative methods, in a different way, to determine the most appropriate way to conduct investigations, compile evidence, prepare reports, and negotiates repayment agreements. The benchmark determines when serious fraud investigations should be referred to a Ministry Investigator (BM 365).

The topic positions are similar to the benchmarks responsibility for performing compliance reviews in the administration of income assistance programs.

The benchmark reviews electronic history files, case files cases and other information sources to ensure the rules are applied correctly. The benchmark identifies errors in the system (i.e. client, administrative or combination) and also looks at irregularities or gaps in program security. Where serious fraud is suspected, these cases would be referred to the Ministry Investigator (Benchmark #365)

The Investigative Officer's role is similar to the topic position which looks at pharmacy records, health net data and other information sources to ensure the rules are applied correctly. The topic positions identify errors in the system or where there are gaps in policy or procedures and develop proactive approaches for prevention of errors and potential fraud. Where serious fraud is suspected, these cases would be referred to the appropriate authorities.

Comparable to Benchmark #418 Research Coordinator (5 III a)

The topic positions analytical functions can be compared across to the benchmark.

The benchmark conducts research and analysis of women's and seniors issues to support policy analysis, policy advisory services and evaluation of issues impacting ministries and crown corporations in the province.

The benchmark is guided by general research standards, applies accepted work methods in a different way to amend research plans, select appropriate information sources and apply established research methodologies in order to conduct information analysis and present findings using various reporting methods.

Both the topic position and benchmark identify and collect data from established information sources. Both conduct research and information analysis involving many factors as well as risk related factors and both identify emerging issues, trends or implications. Both estimate timelines and determine what is required to complete their projects.

Degree F (6 IV)

There is only one combination of the dimensional grid which allows degree F. This is Freedom to Act level 6 and Comparative Effects level IV.

Freedom to Act level 6 is described as "*Work is guided by general policies, plans, guidelines or standards and requires planning, organizing or evaluating projects/cases*".

Comparative Effects level IV is described as "*Considerable – has long term impacts*".

At Level IV under the Comparative Effects component, one of the following qualifiers must apply.

Internal

a) Affects ministry/provincial programs by providing direct professional services; advice or consultation

b) Affects program delivery by managing/coordinating a considerable staff program for a ministry/institution

The topic positions do not fit under internal at (a) or (b)

An example benchmark which provides internal professional services under (a) is Benchmark #400 Corporate Contract Services Advisor plans and establish the ministry procurement business practices and operational policy relating to contracts, and other legal methods of acquiring services for the ministry.

An example benchmark which manages/coordinates a considerable staff programs under (b) is Benchmark #247 Manager Central Support which provides facility and administrative management services for a ministry with headquarters, regional and district offices.

External:

- c) Affects clients in a community or resources in a region or equivalent geographical area by managing/coordinating technical line program delivery*
- d) Affects clients or resources by providing professional services, or by providing advice and consultation to professional service providers*
- e) Affects clients by inspecting trades, crafts, operations or services*

The topic positions could fit under level 6, work is guided by general policies, plans, guidelines or standards and requires planning, organizing or evaluating projects/cases, but they do not fit under the qualifiers at IV.

The topic positions are not providing professional services, advice and consultation (d). They provide technical services in the organization. They require an understanding of the principles of auditing and statistical and data analysis to do the work.

The topic positions are not monitoring or providing professional advice to the Pharmacist. The College of Pharmacists regulates the profession in BC and is responsible for monitoring and investigating inappropriate access to PharmaNet by its members.

Also when we look at benchmarks that receive credit under qualifiers (a) and (d) providing professional services or professional advice, 57 out 58 are rated at degree H or higher in job knowledge. It would be atypical for a position not to received degree H or higher to be considered a professional as in (a) or (d). The work assignments factor is the application of job knowledge and skills.

The topic positions are not responsible for managing or coordination of a technical line program (c). This would be the role of their Manager.

The topic positions are not inspectors of trades as in (e) responsible for inspecting trades, crafts, operations or services, i.e. Electrical Inspector, Elevator Inspector, Boiler Inspector, Gas Safety Inspector, Pipeline Inspector.

Weaker than Benchmark #30 Auditor at 6 IV (a)

The benchmark has been evaluated as being a professional under (a) and is rated at degree H in job knowledge. The topic positions are rated degree G in job knowledge which is not in dispute.

The benchmark plans and conducts tax audits of businesses operating in BC, in a variety of industries and locations both within and outside the province, reports on audit findings and establishes evidence supporting offences under several consumer taxation statutes to maximize tax revenue to the province.

In planning the audit, the benchmark must have a sufficient understanding of the business, including knowledge of the audited taxpayer's transactions, their internal controls and tax applications to their activities. They look at corporate structures, related industry information, books of accounts, annual reports, and related financial documents to ensure taxes were correctly applied, collected, reported and paid.

The benchmark is stronger in that its audit encompasses the financial aspects and related complexities of the business under several consumer taxation statutes.

When the topic positions audit a pharmacy they do not look at other areas of the Pharmacies business, their practices or their financial records. They review prescriptions and documentation to ensure that PharmaCare claims are in compliance with policies and procedures. They only have access to records relating to claims paid in whole or in part by Fair PharmaCare; they are not looking at other prescriptions processed. The topic positions also looking at potential drug misuse by customers and administrative errors.

The effect on the Pharmacy is shorter term as overpayments can be offset against future claims. The Pharmacy may be required to repay in full or a repayment plan may be negotiated. Negotiations are done by the Manager.

Audits may result in the pharmacy losing its license but these cases are not typical.

Weaker than Benchmark #132 Credit and Collections Officer at degree F (6IVc)

The benchmark is credited in Comparative Effects at **c** for coordinating a technical line program. This benchmark is the only position in the regional which has responsibility for the Credit and Collections Program on a regional basis. The topic positions are not responsible for managing or coordinating a technical line program, this is the role of their manager.

The primary function of the benchmark is to assess the risk to revenue, business and community viability and maximize the recovery of delinquent accounts from Forest companies to the province under legislation such as the Forest Act, Forest Practices Code Act, Range Act and Land Titles Act.

The benchmark plans collection actions on accounts due, including analyzing the strength of companies and restructuring proposals and assessing financial risks to the business, community and government assets in order to maximize dollar recovery of delinquent accounts.

The benchmark role is stronger than the topic position as is not only looking at the effect of the collection strategy on the company, but also the economic effect on the community, which could have long term effects.

Factor 6 Financial Responsibility

The Employer has evaluated this factor at degree E which the Plan defines as “*Work requires significant financial responsibility.*”

While we recognize the topic positions are performing audits, we do not see these as financial audits as reflected in the Benchmarks at the degree F level. The topic positions are not focused on the finances of the pharmacy. They are looking at a variety of things, i.e. drug matches to the PHN profile, drug usage and prescribing parameters, use of intervention codes, duplicate claims, reversals, claims per person, global assessments, gaps in policy, administrative errors, potential misuse by PharmaCare clients, etc.

Comparable to Benchmark #298 Corporate Accounting Analyst

The benchmark has significant financial responsibility to review and identify necessary corrections to data in the Corporate Financial Reporting System for compliance with accounting and reporting requirements.

The topic positions are similar as they review the data in PharmaNet and identify necessary corrections, i.e. Personal Identification Numbers (PIN), duplicate entries, incomplete names, etc.

Comparable to Benchmark 366 Investigative Officer

The benchmark assesses eligibility for funding using general criteria similar to the topic positions which assess pharmacy claims eligibility.

The topic positions are similar in that they assess pharmacies eligibility for claims reimbursement, through Fair PharmaCare.

The benchmark performs some financial duties but these are not considered a financial audit.

The benchmark calculates overpayment, recommends and arranges for recovery of an overpayment or improperly used money and as well recommends termination of

benefits payable. This role is similar to the topic positions that calculate the potential audit recovery and ensure payments are correct and properly accounted for.

The topic positions are weaker than Benchmark #30 Auditor at degree F

The benchmark is credited with considerable financial responsibility to plan Consumer Taxation audits of businesses to maximize tax revenue to the province.

Although the benchmark is planning audits to ensure compliance under several taxation statutes, the benchmark is doing a complete financial audit of company. The purpose is to maximize tax revenue which the government then uses for the delivery of other government programs and services.

The topic positions are weaker as they are not performing a financial audit of the pharmacy. They would not be looking at corporate structures, related industry information, books of accounts, annual reports, and related financial documents.

They would not look at pharmacy records other than the ones that pertain to claims paid in part or whole by the province. Pharmacy claim practices are also being reviewed. Claims are specific to Fair PharmaCare where pharmacies are out of pocket for drugs and processing fees and claiming that back from the province.

Identified non-compliance may be offset through future claims or through payment adjustments or repayment plans as determined by the PharmaCare Audit Review Committee.

Weaker than Benchmark #291 Audit Team Leader

The benchmarks primary purpose is to plan, organize, direct and evaluate specialized tax audits on large, commercial businesses in a variety of industries and locations where recoveries are between \$500,000 and \$1 million per year. The benchmark leads audit teams under several consumer taxation statutes to maximize tax revenue to the Province. (The Auditor Benchmark #30 reports to Benchmark #291)

The benchmark is credited with considerable financial responsibility to plan Consumer Taxation audits of businesses for the purpose of generating taxation revenue. The topic position is not the same as it is not involved in revenue generation.

Weaker than Benchmark #365 Ministry Investigator

The benchmarks primary purpose is to investigate allegations of irregularities/fraud in the administration of income assistance programs.

This is different from the Investigative Officer; Benchmark 366 which also conducts investigations into alleged or suspected fraud. The suspected fraud cases can be

where there was no intent to fraud but was an error on behalf of the client, an administrative error or a gap in the system.

The Investigative Officer advance cases to the Ministry Investigator where serious fraud is suspected and further investigation is needed. The role of Ministry Investigator (Benchmark #365) is specifically focused on the investigation of serious financial fraud which may lead to criminal court cases.

The topic positions are focused on compliance; they are not focused on fraudulent financial activities and as a result would not be doing in depth financial investigations as in the benchmark.

INFO ABOUT PharmaNet

- PharmaNet was developed to improve prescription safety and support prescription claim processing.
- Every prescription dispensed in BC is entered into PharmaNet
- System flags potential drug interactions
- The PharmaNet system is connected to all community pharmacies in the province (those that sell drugs directly to the public) and provides information on patients, potential drug interactions, claims adjudication and amounts owing to pharmacies from PharmaCare.

PharmaCare Audit Review Committee (PARC) determines

- Approves the Annual Audit Plan
- Approves the Final Pharmacy Audit Report
- Determines recovery negotiations with pharmacies, setting payment plans
- Whether seizure, liens etc. are required
- Recommends license suspensions or closure of pharmacy
- Whether overpayments are put against future claims

The Manager, PharmaCare Audit is responsible for:

- Developing the Annual Pharmacy Audit Plan
- Developing and updating PharmaCare Pharmacy Audit Policy and Procedures Manual
- Controlling ongoing audit projects
- Reviewing and approving audit reports prepared by the PharmaCare Auditors
- Negotiating recoveries
- Managing files that are proceeding to civil court and serves as the ministry contact with the authorities for criminal charges relating to pharmacy misconduct

Violation of the College of Pharmacists by-laws would be referred to the College and any possible criminal matters would be referred to the police.

Undercover/covert operations

The Employer has heard through the Union that the topic positions say they do covert operations, i.e. listen in on the phone, review, look at the pharmacists notes, monitor what the Pharmacists does ethically.

- Management has confirmed that this is not their role nor is it an expectation.

While this is not their role or in their job description there are benchmarks at degree E in Work Assignment (5 III d) who perform covert operations. This function is outlined within the job description. An example is the District Conservation Officer which undertakes enforcement activities. As part of this role, the benchmark assesses and recommends the need for special or covert investigations, conducts surveillance, and participates in undercover operations.

IN THE MATTER OF AN EXPEDITED CLASSIFICATION APPEAL HEARING

BETWEEN

GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA
(the “Employer”)

- and -

BRITISH COLUMBIA GOVERNMENT AND SERVICE EMPLOYEES’ UNION
(the “Union”)

PharmaCare Auditor, Ministry of Health

CLASSIFICATION REFEREE: Vicki Averill

COUNSEL: Susan Cox and Stuart Knittelfelder, for the Employer
Lorraine Yigit, for the Union

DATE OF DECISION: 15 August 2011

1. Introduction

The Union has appealed the classification of the PharmaCare Auditor In the Audit and Investigations Branch, Financial and Corporate Services Division within the Ministry of Health. The original appeal was filed on April 27, 2006 and involved four appellants. All four appellants were located in the same Victoria office at the time of the appeal. Several of the incumbents have since transferred to other positions.

The position is classified and paid as Financial Officer Grid 21. The Union is seeking Grid 24, based on its view that two factors in the Public Service Job Evaluation Plan are inappropriately evaluated. The parties are in disagreement on factor levels as follows:

Factor		Employer	Union
5	Work Assignments	E	F
6	Financial Responsibility	E	F

2. General Issue Related to This Appeal

Status of the PharmaCare Auditor Job Description

This has been a lengthy dispute between the parties, due in part to significant delays in obtaining a job description for the position, and subsequently receiving management sign-off of the final document. For this hearing, the parties are relying on the initial unsigned job description dated November 15, 2007, which was the source document for the joint onsite investigation held December 11, 2007. The Manager did officially sign the November 2007 document on December 11, 2007, however, the signed document was not submitted or received by the Union until well into the later stages of the appeal process. As there were no changes made in job content between the unsigned and signed versions, they are interchangeable for the purposes of this appeal.

3. Specific Factors in Dispute: Evidence, Analysis and Decision

With the above in mind, I turn now to the specific factors under appeal.

Factor 5: Work Assignments

This factor measures the relative importance of the job's requirement for the application of knowledge and skills, and the freedom to act to carry out the most representative duties of the job. Freedom to Act is in the context of following, recognizing, selecting, varying, planning or developing instructions, procedures, operations, policies, programs or services. The factor operates on a matrix structure; it is the combination of the two elements of freedom to act, and the impact ("comparative effects") that determine the level. Impact is defined in terms of magnitude (ie the duration of the effect), and if the impact is internal, external or a combination of both.

The Employer has rated this position at Degree E, based on the combination of Level 5 in Freedom to Act (work is guided by general policies, plans, guidelines or standards and requires applying accepted work methods in a different way to handle unusual problems) and Level III in Comparative Effects (Moderate – has medium term impact). The impact as evaluated by the Employer is (a) affects program delivery by providing technical services, advice and/or coordination. Benchmark comparisons were also provided for Comparative Effects Level III (d), affects clients by delivering enforcement or protection services.

The Union disagrees with this rating, and views the position as correctly evaluated at Degree F. It asserts that the position is operating at Level 6 under Freedom to Act (work is guided by general policies, plans, guidelines or standards and require planning, organizing and evaluating projects/cases) and Level IV under Comparative Effects (Considerable – has long term impact). The impact is external at (c), affects clients in a community or resources in a region or equivalent geographic area by managing/coordinating technical line program delivery) and (e) affects clients by inspecting trades, crafts, operations or services.

Of significant concern to the Union in the application of this factor is an error made by the Employer in its initial evaluation. The Employer originally selected Benchmark 132 Credit and Collections Officer which prior to 2000 was rated at Degree E under the former Gender Neutral Plan, but subsequently changed to Degree F under the Public Service Job Evaluation Plan. During the initial evaluation process for the PharmaCare Auditor, it was the earlier version of the benchmark which was used erroneously by the Employer for comparison purposes. The Union had agreed with the selection of BM 132 at Degree F under the PSJEP during the initial rating process, but was then advised of the Employer's corrected rating using a replacement Degree E benchmark as the rationale. An Employer error was also made in Factor 6, for different reasons but with the same consequences.

It is unfortunate that such errors occurred in the initial evaluation process, and it is understandable if that has contributed to dissatisfaction and frustration within the appellant group. However, the parties have developed internal processes over a long period of time that ensure consistently fair and equitable results. Quality control measures to maintain consistency are integral to the ongoing viability of the Plan. Where either party believes an initial rating was in fact incorrect and could lead to an erosion of the Plan's integrity over time, they each follow a route which contributes to that integrity while ensuring employee rights under the collective agreement are maintained. In this case, the Employer corrected its initial ratings to correspond with its interpretation of the factor definition, degree levels and supporting benchmarks. The Union, disagreeing with the Employer's result, filed an appeal which led to this expedited resolution process. Each is upholding both the spirit and intent of a mutually agreed-upon process.

To qualify for Degree F, two tests must be met. Does the position require planning, organizing and evaluating projects/cases under Freedom to Act, and does it have long term impact through any of the Level IV external impact statements? If one of those tests is not met, the position cannot be evaluated at Level F.

Before reviewing the factors and benchmarks, it would be useful to highlight a number of Auditor functions where the parties differed on the degree to which these functions were carried out, and in some cases, disagreed as to whether those functions were an expectation of the role.

The PharmaCare Auditor plans and organizes the execution of the annual audit plan. It also has significant input into the planning and development of that plan at the outset (Duty 10), although the parties have a differing viewpoint on the degree to which the Manager is involved in the annual planning process. The appellants stated that they, as a team, develop the plan for implementation provincially (split into five geographic regions) and submit the plan to the PharmaCare Audit Review Committee (PARC) for review and approval. Part of the development process involves evaluating, through data collection and analysis, the types, locations and numbers of audits to be included in the plan. These are indicated by a diverse range of factors. The Manager, also a member of PARC, is aware of the plan before it is submitted to PARC and signs off before it is submitted to the Committee, but in the appellants' view, the approval process is basically a rubber stamp process as the plan contents is seldom, if ever, changed. Duty 1 of the Auditor job description states, in part, "reviews audit material . . . in developing an audit plan for review by the Manager".

The Employer submitted the Manager, PharmaCare Audit job description, pointing out the following duty: “Responsible for the development of the annual Pharmacy Audit Plan”. Other duties in the Manager description state, “Responsible for planning, organizing, controlling audit activities and managing numerous concurrent audit/project deadlines are met” and “Independently implements and controls ongoing audit projects”. The Union stated that in reality, the auditors work independently of the Manager and schedule and organize their own work.

The Union described the position’s impact when conducting a variety of audits, the most significant of which, in terms of impact, was the Methadone Maintenance Audit. It is the Union’s position that the auditing of the Methadone Maintenance Program is conducted primarily to identify fraud and initiate subsequent claim payment recovery activities. The end result of an audit could lead to the closure of a pharmacy, although this happens infrequently. The Employer disagreed that the primary purpose of any audit conducted for any program was the identification of fraud. It referred to the Purpose section of the Auditor job description, which states “ . . . to ensure PharmaCare paid claims are in compliance with PharmaCare policies and procedures, and the PharmaCare Participation Agreement. The audits *may* result in the recovery of inappropriate PharmaCare payments. “ In reviewing the evidence on this point, the Manager job description states: “approves complex audit reports which provide direction for high-level decision making undertaken by the Ministry of Health Services, including decisions to terminate the pharmacy’s contract with PharmaCare and Ministry of Health Services complaints to the police concerning possible criminal matters”. Evidence was also provided as to the role of PARC, which is to “recommend license suspensions and pharmacy closures”.

The Union described the appellants’ view that negotiation of full or partial repayment as a result of an audit finding, and initiating legal action in the event of non-payment were duties that were regularly carried out. The Employer disagreed, pointing to the Manager job description that states: “negotiates recoveries” and “the Manager also manages files that are proceeding to civil court and serves as the Ministry contract with the authorities for criminal charges relating to pharmacy misconduct”. The Employer states that negotiations and initiating legal action are not an expectation of the PharmaCare Auditor. It is noted, however, that the position has been undisputedly rated at Degree D under Interpersonal Communication, which recognizes the requirement for the application of persuasion and basic counselling skills when conducting audits and when dealing with incidents of antagonism.

The Union submitted that the position conducts covert/undercover operations, including listening in on phone discussions, looking at pharmacists’ notes during audits and monitoring ethical behaviour of pharmacists undergoing an audit. The Manager has confirmed that conducting covert operations is not an expectation of the role, nor does it appear in the job description. It would not be unrealistic to contemplate that incumbents practiced and skilled at their work would not ignore the existence of potentially fraudulent and/or illegal activities should clues to that effect be uncovered during the execution of an audit. This speaks to the performance of the appellants, who have chosen to go above and beyond the expectations of the job as determined by the Manager. However, job evaluation measures the work, not the incumbents performing the work.

Turning to the Freedom to Act component of Factor 5, there are elements of planning, organizing and evaluating projects/cases (in this case, annual audit plans and executing complex audits within that plan). This is carried out within the general policies, plans, guidelines or standards consistent with both Level 5 and Level 6 definitions. It is clear from the evidence that while the Manager retains accountability through PARC for the annual audit plan, the PharmaCare Auditors have significant influence in shaping the plan, its contents, the timing and the number of audits to be undertaken. Whether this is consistent with other Level 6 positions under Freedom to Act requires a review of the benchmarks to give it context. I have reviewed the benchmarks submitted by both parties, and find the Degree E benchmarks to be at minimum a match under both Freedom to Act and Comparative Effects. In reviewing the Degree F benchmarks, Freedom to Act in terms of the planning, organizing and evaluating components are similar in nature although the scope of those benchmarks are somewhat broader, a feature that is more in line with Impact than Freedom to Act.

This means that the appropriate application of this factor comes down to Impact alone. The position must be shown to have long term impact in terms of at least one Level IV internal and/or external impact statement. Statement (a) does not apply, as the position is not providing direct professional services, advice or consultation. "Professional" in the context of the plan is applied to positions with at least Level H in Factor 1, although this fact of itself does not disqualify the position from consideration. However, while the job is highly technical in nature and requires a unique and specialized skill set including knowledge of auditing practices, it does not provide professional advice to pharmacists (who are regulated by their own professional body), nor it is acting in the capacity of an accounting professional applying the full scope of generally accepted accounting principles. Statement (b) does not apply, as it is the Manager who manages and coordinates the program although it is acknowledged the Auditors organize and lead selected audits while on-site. The leader function, however, does not qualify for "long term" impact as the assignments are short in duration (ie average one week in length), and rotate between the Auditors.

Turning to the external impact statements, Statement (c) does not apply for the same reasons. While the Union argued that the position could affect clients in either a community or resources in a region, I am not convinced that the impact is long term, as it is clear that the Manager holds accountability for the execution of the program and for managing major issues that flow from the program's application, such as the possible suspension of a pharmacist's contract. This is not to belittle the technical role played by the Auditor in identifying where non-compliance is occurring. The evidence showed that while an audit result may be used as a significant component in a suspension or termination of contract decision, that decision is not made by the PharmaCare Auditors.

When making its argument, the Union requested that I review other benchmarks that fall under the Level 6 IV (c) area at Pages 24 and 25 in the Plan, particularly those that have similar ratings to the Auditor under Knowledge and Mental Demands (ie G/G). I have done so, but cannot find sufficient evidence to support the view that the Auditors' role in coordinating technical line program delivery has considerable, long term impact. The benchmarks cited under this particular impact statement have broader program responsibilities than those of the highly specialized PharmaCare Auditor position.

Statement (d) is not applicable as the Auditor is not providing professional services, or advice to professional service providers. That leaves Statement (e), "affects clients by inspecting trades, crafts, operations or services".

The Plan Glossary defines the verb "audit" as "make an official examination as in independent third party", and the verb "inspect" as "make an official examination of a trade, craft, operation, profession or technical area to determine compliance with standards". "Operations" is defined as "active mechanical or physical functions". "Service" is defined as "a set of operations or systems to fulfill a public need". From these definitions, it would appear that the PharmaCare Auditor could qualify under "inspecting . . . services", as the primary role is to carry out official examinations of pharmacies to ensure PharmaCare paid claims are in compliance with PharmaCare policies and procedures, and the PharmaCare Pharmacy Participation Agreement. However, the benchmarks established as comparators for this Level IV (e) are all inspectors of trades (eg Boiler, Electrical, Elevator, Gas, Fire Safety and Pipeline). The only exception is BM 214 Development Technician, which approves subdivision, crown land developments, highway access and rezoning applications without reference to a higher authority, after ensuring compliance with land use strategies, highway plans and standards. This benchmark exceeds the PharmaCare Auditor, which does not have an equivalent approval authority and therefore has a less direct impact. While it could be argued that the PharmaCare Auditor is conducting inspections equivalent to the remaining benchmarks and therefore (e) does apply, the position does not have the authority to independently make orders of compliance, but instead, to identify issues of non-compliance which may lead to the recovery of inappropriate PharmaCare payments. For this reason, it does not have the equivalent "considerable – long term" impact required of jobs qualifying for Level IV (e) under Comparative Effects.

I have also reviewed all benchmarks submitted by the parties at Degree E and Degree F. I am satisfied that the PharmaCare Auditor is rated consistently with benchmarks evaluated at E. In referring to the benchmarks submitted by the Union at Degree F, with specific attention paid to BM 132 Credit and Collections Officer and BM 30 Auditor (Consumer Taxation), I am not convinced that the evidence supports the application of Comparative Effects sufficient to warrant Level IV for the reasons noted above.

I agree with the Employer that the appropriate rating for Work Assignments is Degree E.

Factor 6: Financial Responsibility

This factor measures the responsibility and/or accountability for financial resources owned or controlled by the Province. This responsibility can be formally assigned to, or effectively required of the job.

The Employer has rated this position at Degree E: Significant responsibility for reviewing and identifying necessary correction to PharmaNet claims data in order to be compliant with PharmaCare policies and procedures and the PharmaCare Participation Agreement. As referenced earlier, this factor was originally evaluated by the Employer at Degree F (Considerable Responsibility), with BM 30 Auditor cited as the appropriate benchmark. At a subsequent step in the evaluation proceedings, the Employer revised this rating to Degree E.

Originally in agreement with Degree F, the Union disputed the Employer's change in rating, and attempted to resolve this dispute during the expedited process with no success. It is the Union's view that the Employer's original rating of Degree F as supported by BM 30 was and is correct.

Activities consistent at Degree E include: "review and identify necessary corrections to accounts of ministries for compliance with corporate accounting and reporting requirements", and "clarify intent and document interpretation, of corporate directives to ensure ministry-wide consistency". Degree F activities include: "plan and conduct financial audits or reviews".

The Employer's position is that PharmaCare audits do qualify as "audits" (defined in the Plan Glossary as "make an official examination as an independent third party"), but are narrower in scope than the term "*financial* audits" and for a different purpose than the Degree F benchmarks. Although not defined in the Glossary, the Employer's view of a financial audit is that it covers an entire business entity, and not just one element of that business. They cite Benchmark 30 Auditor as reviewing corporate structures, related industry information, books of accounts, annual reports and related financial documents for the purpose of maximizing tax revenue to the province. This, in the Employer's view, qualifies as "considerable", rather than "significant". It contrasts this magnitude of financial responsibility to the PharmaCare Auditor, who is auditing specific pharmacy records that pertain to claims paid in part or whole by the province, along with Pharmacy claim practices. The Employer takes the position that the purpose of these two auditing roles are also different in magnitude. BM 30 is generating tax revenue, and the PharmaCare Auditor is reviewing compliance which *may* result in the recovery of inappropriate PharmaCare payments. This delineates and defines, in the Employer's view, the difference between "significant" at Degree E and "considerable" at Degree F.

The Union cites the following PharmaCare Auditor job description references which relate to Financial Responsibility: "audits may result in the recovery of inappropriate PharmaCare payments", "prepares summaries of the calculation of the potential audit recovery. These summaries may be used for negotiating purposes. Contacts the pharmacy or pharmaceutical suppliers regarding the audit recovery", "responsible for providing audit coverage of approximately 19M PharmaCare Claims totally \$1,021,300,000", "ensures recovery payments are correct and properly accounted for". Citing BM 365 Ministry Investigator,

the Union described both positions as looking for irregularities, assessing resolution and recommending a course of action and preparing reports for Crown Counsel. The Union also relied on BM 132 Credit and Collection Officer, and BM 30 Auditor.

The purpose of the PharmaCare Auditor role is focused primarily on the identification of PharmaCare paid claims that are non-compliant with PharmaCare policies and procedures, and the Pharmacy Participation Agreements. As auditors, a by-product of that auditing process is the identification of non-compliance which may lead to decisions made by the Manager, PARC and others to pursue recovery of inappropriately paid claims in accordance with audit findings, which the Auditor supports through the provision of technical and administrative duties once a recovery decision has been made. Another by-product of the audit process is the potential for discovering fraud. This discovery would lead to the referral of audit results to the RCMP and others for follow up action.

Revenue generation as described in BM 30 is not the purpose of the PharmaCare Auditor role, nor is the recommendation of accounts for write-off as described in BM 132 Credit and Collection Officer. I was presented with no evidence to that effect.

There is no question that the PharmaCare Auditor retains a significant level of effective financial responsibility in conducting a highly technical auditing process, as supported by the Knowledge and Mental Demand ratings and further by BM 366 Investigative Officer. While I am sympathetic to the Union's position on this factor as it relates to the plain language in the plan, the concept of magnitude as exemplified by the benchmarks is what must drive the rating.

I agree with the Employer that the magnitude of that responsibility is not comparable to either BM 132 or BM 30, and the position is appropriately evaluated at Degree E.

4. Summary and Conclusions

Having reviewed the evidence and arguments of both parties, I agree with the Employer's ratings for the two factors under dispute. The Union's appeal is therefore unsuccessful. The position of PharmaCare Auditor remains unchanged at Financial Officer Grid 21.

Dated August 15, 2011 in Maple Ridge, BC

"Vicki Averill"

Vicki Averill
Classification Referee

Factor 1 – Job Knowledge	Rating: G	Points: 250
<p>The Pharmacare Auditors must understand the principles of audit and evaluation along with knowledge of the body of enforceable rules and procedures (Pharmacy Participation Agreement and to Pharmacare policies and procedures) that pharmacies must apply in order to plan and conduct desk and on-site audits to ensure pharmacies are billing Pharmacare appropriately. The understanding of broad technical standards of audit is critical as the positions are accountable to research and analyze data from various sources, interpret policy, identify incidents of non-compliance, analyze trends and risks, evaluate the effectiveness of controls, and make recommendations for policy/procedural enhancements.</p> <p>Stronger than: Benchmark 252, Team Leader, Intake Services (Degree F) The Team Leader, Intake Services is required to understand the goals and objectives of the Administrative Driving Prohibition, Vehicle Impoundment, driver fitness and driver improvement programs to administer these sections of the Motor Vehicle Act and resolve cases escalated by subordinate staff.</p> <p>The Benchmark, in comparison to the topic positions, must understand the specific goals and objectives of the program areas in order to administer the various programs. The Pharmacare Auditors, on the other hand, are guided not only by the goals and objectives of the unit, as set out in the Annual Audit Plan, but are also required to have an understanding of the principles of audit as they must plan and conduct assessments of billings and prepare audit finding reports based on interpretation of findings and policy.</p> <p>The unusual circumstances managed by the Benchmark require recognition of appropriate approaches or responses based on interpretation of laws and policies, but modifications to these approaches are typically made by someone else within the organization. Conversely, the topic positions have a greater requirement to apply and modify general rules of audit practice to respond to unique circumstances of each audit without recourse to supervision.</p> <p>Similar to: Benchmark #378, Supervisor, Accounts Payable (Degree G) The Supervisor of Accounts Payable is required to understand the principles of accounting and accounts payable to analyze the Ministry's accounts payable needs and interpret and apply central agency accounts payable policy and ministry procedures for the Ministry and multiple supported entities.</p> <p>The topic positions and the Benchmark are somewhat similar as they require knowledge of rules, or truths, of a professional area (audit/accounts payable), as well as the policies and regulations of their respective programs to plan the delivery of services in a narrow area and analyze situations and problems.</p> <p>Weaker than: Benchmark 30, Auditor (Degree H) The Auditor is required to understand the theory of accounting and financial auditing to plan and conduct business tax audits in a variety of industries and locations and establish evidence supporting offences under several consumer taxation statutes to maximize tax revenue to the Province.</p> <p>Given the complex and diverse nature of the audits conducted by the Benchmark, it must have a more advanced understanding of the professional area, or a professional designation. This advanced level of theoretical study is essential as the planning, research and review of complex and diverse situations require an understanding of how things relate to each other and what the effects of that interaction are. The audits conducted by the Benchmark involve greater uncertainty, whereby an absolute answer is often difficult to achieve.</p> <p>While both the Benchmark and the Auditor plan and conduct audits, interpret legislation and policy, report on audit findings, and establish evidence supporting offences the knowledge requirement to perform the Pharmacare audits do not require a full designation as the audits are more defined and narrow, and more typically result in a more certain and defined outcomes and solutions (i.e. payment adjustments, sanctions). Pharmacare Auditors are accountable for developing audit plans for each pharmacy audit, however the accountability to develop the overall Annual Audit Plan and audit policies/tools (ie. Sampling tables and statistical sampling tables) rests with the Manager.</p> <p>Weaker than: Benchmark #320, Program Review Analyst (Degree H) The Program Review Analyst is required to understand the theory of program review to provide analytical support to management, adapt methodologies, validate and interpret analysis and findings of research, determine how prevailing program objectives can be measured by the use of applied research techniques, and document conclusions, observations and recommendations for management.</p> <p>The topic positions are weaker because they are not required to understand the theory of program review as they are primarily providing a support function to management. They summarize, review and identify basic trends through the audit process in order to review benefit claims and identify trends or areas that may result in modification to policies. Unlike the Benchmark, the topic positions are not directly accountable to assess the overall effectiveness of the Pharmacare or Pharmacare audit programs.</p>		
Factor 2 – Mental Demands	Rating: G	Points: 200
<p>The Pharmacare Auditors must exercise judgement to modify audit approaches in the planning and implementation of an audit to meet particular circumstances and requirements. The positions, in accordance with the Annual Audit Plan objectives, will conduct data analysis, formulate an outline of the pharmacy audit plans (including establishing the scope, objectives, methodology, and timing), lead the implementation of the audit, draft the audit reports and determine recovery amounts.</p> <p>Stronger than: Benchmark 415, Financial Policy and Procedures Analyst (Degree E) The Financial Policy and Procedures Analyst applies structured study, analysis and interpretation of central agency policies and procedures</p>		

and chooses an approach using judgment to apply a combination of accepted methods to draft ministry financial management and signing authorities procedures and administer the ministry signing authority system.

The Pharmacare Auditors are stronger than the Benchmark as they must exercise a higher degree of decision-making in the modification of approaches to respond to changing audit objectives or requirements. In order to do so, the topic position's must conduct thorough planning to fulfill the requirements and purpose of the audit and judgment to consider the different objectives of the Audit Program in doing so. The Benchmark exercises a lesser degree of judgment as the analysis of financial matters is more structured.

Similar to: Benchmark 30, Auditor (Degree G)

The Auditor exercises judgement to modify accounting and auditing methods and techniques to plan and conduct tax audits, assess risk factors and accounting systems, report on audit findings and establish evidence supporting offences under several taxation statutes.

The Pharmacare Auditors are similar in that they are both independently carrying out their audit practices that require technical judgments in the modification of audit techniques and approaches. Both develop and implement project audit plans that are in accordance with the overall objectives of the respective audit programs, with minimal guidance from their supervisors.

Weaker than BM 414, Senior Auditor (Degree H)

The Senior Auditor exercises judgement to plan, conduct and coordinate specialized tax audits and audits of large and commercial businesses in a variety of industries and locations, lead audit teams and research and interpret difficult or vague taxation applications.

This Benchmark, is the business expert in a speciality sector or industry technology (i.e. for are large, complex and high profile sectors (i.e. oil and gas; forestry)), and as such has a large influence over the specialty area (equivalent to a program area) as it is accountable to manage the audit services for that area. This involves setting the objectives, goals, standards and performance expectations for the area and planning, organizing and reviewing the work of professional auditors. This position is also considered the ministry expert on legislative interpretations.

The topic positions do not have the same overall accountability to plan and manage the services of the Pharmacare Audit Branch and are not considered the Ministry expert on Pharmacare audit issues. This lead role rests with the dedicated Manager, Pharmacare Audit who is accountable to develop the overall Audit Plan, lead the audit team, and manage the budget, etc.

Factor 3 – Interpersonal Communication

Rating: D

Points: 45

The Pharmacare Auditor uses persuasion and basic counselling skills to interview staff/managers, doctors, clients, pharmacy managers and owners, pharmacy chain heads, and law enforcement during an investigation or audit, and to deal with incidents of antagonism.

Stronger than: Benchmark #29, Capital Administration Officer (Degree C)

The Capital Administration Officer uses discretion to exchange information needing an interpretation of legislation and statutory limits on the funding of school districts' capital projects with school district administration.

Similar to: Benchmark #30, Auditor (Degree D)

The Auditor uses persuasion to use basic counselling skills to persuade taxpayers to pay taxes payable.

Weaker than: Benchmark #13, Manager, Economic Analysis (Degree E)

The Economic Analysis Manager uses influence and formal negotiation skills to function as representative of government to negotiate controversial energy agreements with other governments, agencies and industry.

Factor 4 – Physical Coordination and Dexterity

Rating: C

Points: 15

The Pharmacare Auditors require coordination and dexterity to use a keyboard to compile findings and reports with some speed to meet deadlines. Moderate dexterity also required to drive light vehicles.

Stronger than: Benchmark #6, Estate Officer (Degree B)

The Estate Officer requires some coordination and dexterity to use a keyboard to prepare a variety of letters, reports and spreadsheets with a minimal requirement for speed.

Similar to: Benchmark #30, Auditor (Degree C)

The Auditor uses moderate coordination and dexterity required to drive a vehicle to taxpayers' business locations to conduct audits.

Weaker than: Benchmark #108, Secretary to Director (Degree D)

The Secretary to the Director performs production keyboarding and requires significant coordination and dexterity to use a word processor to produce reports, correspondence and materials with speed and accuracy.

Factor 5 – Work Assignments

Rating: E

Points: 120

The Pharmacare Auditors use general Pharmacare policies and Annual Audit Plans, as well as accepted audit methodologies in different ways to plan and implement pharmacy audits in order to meet the unique requirements of each audit. In the conduct of audits these positions are also accountable to identify areas where controls and policies are vague or inadequate and develop specific recommendations for management to action.

Stronger than: Benchmark #252, Team Leader, Intake Services (Degree D)

The Team Leader, Intake Services is guided by general procedures and instructions and has the freedom to select alternative courses of action to supervise office operations and staff, develop new office procedures and confirm or vary, in unclear cases, first level decisions made by Intake Agents.

The topic positions are stronger as they are guided by less by procedures and more by general guidelines. This allows greater freedom and flexibility in choosing a course of action to customize work methods to suit the objectives of the audit project.

Similar to: Benchmark #132, Credit and Collections Officer (Degree E)

The Credit and Collections Officer is guided by ministry collection strategy and legislation, plans collection actions on accounts due, including analyzing the strength of companies, restructuring proposals, and assessing financial risks to the business, community and government assets to maximize dollar recovery of delinquent accounts.

The topic positions and the Benchmark are comparable as they both independently plan actions (audit/collections) and both have the freedom and flexibility to choose an appropriate action and response. While the positions work within policies that outline the limits of acceptable action, they are general enough to allow them the freedom to customize work approaches or methods (i.e. investigation techniques) to address unique features or circumstances of the project.

Weaker than: Benchmark #30, Auditor (Degree F)

The Auditor, guided by general audit policies and standards, plans and conducts tax audits of businesses in a variety of industries and locations, establishes evidence supporting offences under several consumer taxation statutes, recommends cancellation of licenses, prosecution action, frequency of future audits and concurrent audits of related businesses and refers illegal activity to appropriate authorities.

While both positions are guided by general guidelines and independently plan and manage audit projects, the Benchmark plans and manages more complex audits projects in a variety of industries and has the freedom to develop a range of recommendations. It reviews complex business information (i.e. financial documents, corporate structures, related industry information, annual reports, and business accounting practices/systems), interprets tax law, and has greater freedom to recommend varying solutions based on findings.

In comparison, Pharmacare audits are narrower in scope and complexity, the guidelines more specific, the approval process more structured, and the recommendations are more limited. As such, the application of accepted Pharmacare audit methods will typically result in a more certain and definitive answer and solution.

In addition, the topic positions are not accountable to manage the program, develop strategic policy for the program, or act as the authoritative expert on Pharmacare audit. This accountability rests with the Manager, Pharmacare Audit.

Factor 6 – Financial Resources

Rating: F

Points: 43

The Pharmacare Auditors have considerable financial responsibility to plan and conduct Pharmacare audits.

Stronger than: Benchmark #415, Financial Policy and Procedures Analyst (Degree E)

The Financial Policy and Procedures Analyst has significant responsibility to control financial management processes to ensure the quality of ministry financial information against central agency policies and procedures.

Similar to: Benchmark #30, Auditor (Degree F)

The Auditor has considerable financial responsibility to plan Consumer Taxation audits of businesses to maximize tax revenue to the province.

Weaker than: Benchmark 387, Accounting Policy Analyst (Degree G)

The Accounting Policy Analyst has major financial responsibility to develop and recommend improvements to ministry-wide accounting policies, procedures and reporting systems.

Factor 7 – Physical Assets/Information

Rating: E

Points: 33

The Pharmacare Auditor has considerable responsibility to control evidence collection processes to ensure quality of evidence for civil and criminal investigations.

Stronger than: Benchmark ##305, Senior Legislative Analyst (Degree D)

The Senior Legislative Analyst has significant responsibility to control the quality of information or data (i.e., the responsibility to guide the use of information through the application of policies and procedures) used in the development of strategic and corporate legislation. No further

checks are required to confirm the quality of information.

Similar to: Benchmark #30, Auditor (Degree E)

The Auditor has considerable responsibility to control evidence collection processes by reviewing audit working papers and reports to ensure the quality of audit information meets standards of evidence for court proceedings.

Weaker than: Benchmark 246, Technology Management Coordinator (Degree F)

The Technology Management Coordinator has major level of responsibility to manage the development and maintenance of major ministry information systems encompassing mainframe (MVS) applications.

Factor 8 – Human Resources

Rating: C/D

Points: 14

The Pharmacare Auditor takes on a team lead function on a rotational basis, involving the assignment, monitoring and examination of the work of audit project team members. Team members consist of colleagues and may be up to 4 members for large audits.

Stronger than: Benchmark #254, Regional Contract Officer (Degree B)

As the regional contract expert, the Regional Contract Officer provides formal training on contract administration to regional staff.

Similar to: Benchmark #414, Senior Auditor (Degree C/E)

The Senior Auditor has the responsibility to assign, monitor and review work of assigned Auditors on out-of-province audit assignments (6-8 FTEs).

Weaker than: Benchmark 291, Audit Team Leader (Degree D/F)

The Audit Team Leader is accountable to supervise staff, appraise performance and take disciplinary action, if required (5 to 7 FTEs).

Factor 9 – Well Being/Safety

Rating: C

Points: 15

The Pharmacare Auditors exercise moderate care and attention while driving light vehicles to conduct on-site pharmacy audits.

Stronger than: Benchmark #250, Land Survey Administrator (Degree B)

The Land Survey Administrator exercises limited care and attention to drive to field sites to conduct inspections of survey work, as the driver of convenience.

Similar to: Benchmark #30, Auditor (Degree C)

The Auditor exercises moderate care and attention to drive a light vehicle as a designated driver to taxpayer business locations to conduct audits.

Weaker than: Benchmark 67, Head, Drilling Rig Operator (Degree D)

The Head, Drilling Rig Operator has significant care and attention to ensure the safety of a heavy mobile drilling rig crew.

Factor 10 – Sensory Effort/Multiple Demands

Rating: C

Points: 12

The Pharmacare Auditors frequently focus on data and documents while conducting audits and preparing project paperwork and reports.

Stronger than: Benchmark #349, Regional Fisheries Technician (Degree B)

Close attention to detail is required to regularly collate data and write reports.

Similar to: Benchmark #30, Auditor (Degree C)

Focused attention to detail to frequently read legal and financial documents to perform tax audits.

Weaker than: Benchmark #179, Data Entry Clerk (Degree D)

Intense sensory concentration to almost always visually focus on source documents or screen while using data entry machine to enter data and verify information.

Factor 11 – Physical Effort

Rating: C

Points: 12

The Pharmacare Auditors are required to frequently exercise visual attention to focus on computer screen and print documents while conducting audits and preparing project paperwork.

Stronger than: Benchmark #5, File Clerk (Degree B)

Light physical effort to regularly focus on computer screens to update on-line files.

Similar to: Benchmark #30, Auditor (Degree C)

Moderate physical effort to frequently focus visual attention to frequently focus visual attention to legal and financial documents.

Weaker than: Benchmark #179, Data Entry Clerk (Degree D)

Relatively heavy physical effort to almost always enter coded information using data entry machine with speed and accuracy.

Factor 12 – Surroundings

Rating: B

Points: 4

The Pharmacare Auditors are exposed to frequent overnight travel.

Stronger than: Benchmark # 254, Regional Contract Officer (Degree B)

The regional Contract Officer has occasional exposure to unpleasant dealings with upset contractors regarding financial matters such as contract disbursements or terms.

Similar to: Benchmark #30, Auditor (Degree B)

.The Auditors are exposed to regular overnight travel to conduct tax audits within and outside the province.

Factor 13 – Hazards

Rating: C

Points: 6

Limited exposure to hazards from frequent requirement drive to pharmacy locations throughout the Province.

Stronger than: Benchmark #254, Regional Contract Officer (Degree B)

Minimal exposure to hazards from regular keyboarding.

Similar to : Benchmark #30, Auditor Officer (Degree C)

The Auditor has moderate exposure to hazards from frequently driving to taxpayers' business locations to conduct audits.

Total Points: 769

Grid Level: 21

Range: 715-804

Appeal Response Prepared By: Jodi Little

Date: April 11, 2008

POSITION DESCRIPTION

Ministry of Health

POSITION TITLE:	PharmaCare Auditor	POSITION NUMBER(S):	
DIVISION: (e.g., Division, Region, Department)	Financial and Corporate Services		
UNIT: (e.g., Branch, Area, District)	Audit and Investigations Branch	LOCATION:	Victoria
SUPERVISOR'S TITLE:	Manager, PharmaCare Audit	POSITION NUMBER	
SUPERVISOR'S CLASSIFICATION:		PHONE NUMBER:	
FOR AGENCY USE ONLY		NOC CODE:	
APPROVED CLASSIFICATION:		CLASS CODE:	
ENTERED BY:		PHONE NUMBER:	

PROGRAM

PharmaCare Audit is part of the Audit and Investigations Branch within the Financial and Corporate Services Division of the Ministry of Health. PharmaCare Audit is responsible for the audit of PharmaCare paid claims to pharmacies in British Columbia.

PharmaCare Audit provides assurance to the taxpayers of British Columbia that pharmacies are adhering to proper claims practices as required by the Pharmacy Participation Agreement between the Ministry of Health (PharmaCare) and the pharmacy and PharmaCare policies and procedures. PharmaCare Audit reviews claims in a professional, ethical, efficient, objective, and unbiased manner. This may result in the recovery of PharmaCare inappropriate payments made to pharmacies. It also may result in changes to PharmaCare policy and procedures.

PharmaCare Audit also works with the College of Pharmacists and other programs within the Audit and Investigations Branch to ensure claims submitted by pharmacies are appropriate.

PURPOSE OF POSITION

The PharmaCare Auditor plans and conducts on-site and desk audits to ensure PharmaCare paid claims are in compliance with PharmaCare policies and procedures and the PharmaCare Pharmacy Participation Agreement. The auditor is required to prepare clear and concise audit reports based on Generally Accepted Auditing Standards. The audits may result in the recovery of inappropriate PharmaCare payments.

NATURE OF WORK AND POSITION LINKS

PharmaCare auditors are responsible for reviewing PharmaCare claims submitted by 900+ licensed pharmacies in British Columbia. The auditor contributes to the development and implementation of comprehensive professional audit policies and procedures including the PharmaCare Audit audit manual. The auditor must be able to independently conduct and complete ongoing audit projects as assigned, interpret statistical data, including quantification of the amount of overpayment. Audits may result in making recommendations to Pharmaceutical Services Division for changes to policies and procedures.

The auditor must have knowledge of the *BC Benefits Act*, the *Continuing Care Act*, the *Food and Drug Act*, the *Pharmacists, Pharmacy Operating and Drug Scheduling Act*, the *Medicare Protection Act*, the *Federal Narcotics Control Act*, Criminal Code of Canada, PharmaCare Pharmacy Participation Agreement, and PharmaCare policies and procedures.

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1. The auditor plans, develops, performs and leads complex audits to ensure that audit objectives and deadlines are met. Reviews audit material (invoices, prescriptions, confirmation letters and other documentation) guided by PharmaCare policies and procedures and the BC College of Pharmacists Bylaws in developing an audit plan for review by the Manager, PharmaCare Audit.
2. The auditor may act as a team leader (Lead Auditor) while conducting an on-site audit including defining roles, distributing work, providing feedback and resolution to problems and making operational decisions. During and post audit, the lead auditor will be responsible for the accuracy and quality of the audit.
3. Conducts specialized and complex desk audits (Actual Acquisition Cost, dispensed quantity, days supply, pharmacy chain-wide, policy issues, etc.) by exercising independent judgement to formulate an audit methodology.
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9. Discusses with law enforcement agencies and other judicial authorities the possibility of civil or criminal action, and may assist in preparation of legal briefs. May be required to act as an expert witness for the Crown.
10. Assist the Manager, PharmaCare Audit in the preparation of the annual audit plan for approval by the PharmaCare Audit Review Committee. The auditor will perform complex data analysis and exercise independent judgment in interpreting data to make a recommendation which pharmacies/drugs to audit (select, random and desk audits).
11. Identify and investigate anomalies from the returned confirmation letters, including contacting physicians, pharmacists, and the public to validate and clarify responses. Develop an audit file from the confirmation letters which will be used to decide whether to conduct an on-site audit.
12. Contribute to the development and implementation of complex statistical queries of PharmaCare claims data. Contribute to the design of new reports.
13. Assess and compile statistical information on pharmacies throughout the province to detect potential claims infractions. This may lead to an audit.
14. Research and identify claims trends. Develop proposals to prevent inappropriate PharmaCare claims.
15. Identify potential misuse by PharmaCare clients.
16. Contributes to the development and maintenance of audit procedures manual.

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Conducts, plans and performs detailed on-site and desk.

Responsible for providing audit coverage of approximately 19,000,000 PharmaCare claims totalling \$1,021,300,000.

Ensures recovery payments are correct and properly accounted for.

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Role	# of Regular FTE's	# of Auxiliary FTE's
Directly supervises staff		
Supervises staff through subordinate supervisors		

PROJECT /TEAM LEADERSHIP OR TRAINING (Check the appropriate boxes)

Role		# of FTE's	Role		# of FTE's
Supervises new staff and students	<input checked="" type="checkbox"/>		Provides formal training to new and other staff	<input checked="" type="checkbox"/>	
Lead project teams	<input checked="" type="checkbox"/>	1-2	Assigns, monitors and examines the work of staff	<input checked="" type="checkbox"/>	1-2

SPECIAL REQUIREMENTS

Requires a Class 5 Driver's Licence.

TOOLS / EQUIPMENT

Frequent use of computer and standard office equipment including laptops, scanners, cell phone, fax, etc.

WORKING CONDITIONS

Required to travel throughout the province to conduct on-site audits usually for one week at a time, approximately 6-8 times a year (for a total of between 6-8 weeks of travel annually). Conditions during on-site audits can potentially be challenging and demanding. The auditor is required to use his/her personal judgment during an audit (e.g. can he or she safely carry or lift boxes of audit material, safely climb up/down pharmacy shelves to retrieve records or when conducting an audits at a pharmacy that dispenses narcotics/methadone).

Must be prepared to work shifts and flexible hours during on-site audits.

WORK EXAMPLES**COMMENTS****PREPARED BY**

NAME:	DATE:	
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EXCLUDED MANAGER AUTHORIZATION

I confirm that:

1. the accountabilities / deliverables were assigned to this position effective: (Date).
2. the information in this position description reflects the actual work performed.
3. a copy has / will be provided to the incumbent(s).

NAME:	SIGNATURE:	DATE:
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ORGANIZATION CHART

Deputy Minister

Assistant Deputy Minister

Executive Director and SFO Finance Decision Support

Director, Audit and Investigations Branch

Manager PharmaCare Audit, ML4

PharmaCare Auditor, u/r

PharmaCare Auditor, u/r

PharmaCare Auditor, u/r

SELECTION CRITERIA

Education/Experience:

Completion of Third level of CA, CGA, CMA program or equivalent and at least 3 years related experience; or 2 year diploma/certificate in recognized financial management /accounting program and at least 3 years related experience; or completion of Level 3 GFMC or the CMA Accounting Technician program and 4 years related experience; or an equivalent combination of experience, education and/or training.

Two years experience in the preparation of financial statements and/or experience in auditing.

Experience working in a sophisticated computer environment (e.g. PNP, HNDData, Oracle) with a high level of proficiency and accuracy:

- Access (running complex reports and queries and building reports)
- Excel (complex data manipulation, statistical analysis, filtering and advanced use of formulas and functions)
- Word (merge documents)
- MicroStrategy (building and running complex query reports)

Knowledge:

Knowledge of accounting principles, systems applications, auditing standards, auditing procedures, computer assisted audit techniques, and statistical sampling techniques.

Knowledge of PharmaCare policies and procedures and College of Pharmacists Bylaws.

Familiarity with Federal and Provincial legislation regulating sale, storage, distribution, prescribing, sale, and dispensing of drugs preferred.

Skills/abilities:

Good communication skills to effectively deal with client organizations, to meet operational objectives and promote productive working relationships.

Ability to interpret legislation and to perform analytical research.

Ability to analyze and interpret complex financial issues/problems.

Ability to exercise sound judgment and initiative.

Ability to conceptualize and perform complex mathematical and statistical functions.

Ability to work independently and dealing with people in a diplomatic and professional manner in potentially adversarial environments

Tact and diplomacy.

COMPETENCIES

Pharmacare Auditor Appeal – On-Site Notes December 2007

Attended by:
Appellants: s.22
Manager: Ken Quan
Director: David Anderson
BCPSA representative: Jodi Little
Union Representative: Lorraine Yigit

Can you describe the differences between a desk audit and an on-site audit?

- On-site: annual audit plan determine random or selected, based on risk/claims analysis.
 - 6-10 select audits/yr. The Manager determines how many. Annual Audit plan is then reviewed and approved by the Pharm. Audit Committee.
 - Will look at a pharmacy's population of claims and target ones that have lots of claims. Also deal with methadone, Plan B claims (shipment of drugs to long-term care homes, jails). Will also follow up on tips that come in (Manager will determine actions).
 - Will do audit working papers ahead of time (for sample) and will run an analysis of drugs (i.e. top 10 drugs they were paid out)
 - Audit invoices (what they billed for drugs and what government paid for them). Look at the Rx's because they pay dispensing fee – go to Rx files to confirm they match claims data submitted to the gov't. Verification Process: Verify quantity/substitutions. Refer to 5000 pg database to determine equivalencies. Will scan documents and bring back to the office to compare prices. Will initiate recoveries if they've charged too much.
 - Each On-site audit takes approximately one week. Two people will go. One incumbent acts as the lead (take turns performing this role).
 - Refer to staff pharmacists to decipher info.
 - They audit "low cost alternatives": sometimes a supplier will run out of a certain drug and so will provide a more expensive one. To do so they need special authority to dispense more expensive drugs.
- Desk Audits are a newer form of audit made possible by the new HND Database, which allows incumbents to audit a wider variety of information and enables them to pinpoint select audits.
 - It is a micro-strategy (on-line tool to extract data). Can run data themselves: any types of data (i.e. special service feeds, methadone dispensing)
 - When they get a tip they can go on the database and do a direct desk audit. Talk with pharmacists to verify. May end up doing a full on-site.
 - Desk audits start with statistical analysis. Look for anomalies (ie. Errors in data entry that might skew stats/injectibles that have 1 number but 2 different strengths). Analysis will pinpoint specific pharmacies. Letters, phone calls will be exchanged to deal with the recoveries – only have the ability to claim the max. per unit price.
 - "desk-audit" is a bit of a misnomer as there are no sampling techniques used. Really is more like data analysis. Can perform global assessments (i.e. one drug for the entire province) or can monitor a pharmacy chain and look at their top 10-20 Rx's and ask them to verify invoices)
 - They are very successful in recoveries using this method
 - Conduct quarterly reviews to monitor issues
 - They can go back as far as they deem necessary (but Rx's only need to be kept for 3 years)

What kind of information do you audit and where is the information gathered from?

- Interviewing Dr's, clients, pharmacists
- Confirmation letter program: verify with clients that they rec'd drugs (can do this for a specific pharmacy too: pre-audit activity)
- Used database to review claim history. Look for anomalies.
- On-site gathering: invoices, Rx's

Is the information gathered paper-based and electronic? Do you have to also interview people to gather information? If so who would you interview?

- Both paper and electronic. See above for details.

Do you determine whether you are going to conduct select, random or desk audits? If so, on what basis would you make such a recommendation?

- Incumbents perform initial analysis and make recommendations to the Manager on which pharmacies to audit. The Manager decides which to look at and then will bring them forward to the Committee for approval.

Do you all develop audit plans?

- Each is responsible for developing a plan for assigned audits.

Who determines the nature, objectives, extent, methodology, and timing of the audit?

- Each incumbent takes turns taking the lead on audits. The Manager will review and approve prior to implementation. Notification of the audit to the pharmacy is provided by the Manager. Auditors will follow-up. Will perform interviews with the pharmacists, question the suppliers, look at vacation supply for snow birds, blister packaging, methadone.
- The lead auditor would prepare, plan, do the interviews and prepare the reports.
- On-site one auditor will look at invoices and one will look at Rx's (go through them one-by-one and many are misfiled). It is often difficult to decipher Rx's. Scan all documents that can be used for litigation – lead auditor will make that determination. Will give the pharmacist the final list of things that are missing. If they can't find it Pharmacists have to go back to the Doctors to get written docs. Can go to court for faulty claims. Fill out audit working papers when they get back to the office. Feedback from staff pharmacist if necessary. Calculation sheet of invoices – average them out to come up with a per unit price: compare with statistics database info and determine if there should be recoveries. Reports are prepared and vetted at various levels and eventually sent to the pharmacies. Pharmacy given time to respond or to send payment (timeframes associated with this). Lead auditor ensures recoveries are received, or ensures that payments from HIBC goes out. Pharmacies can send an additional report – this gets incorporated into the report and goes through all the approval steps again.

Throughout the planning and conduct of audits, at what point would you seek Ken's advice or approval?

- Audit plans
- Draft and Final reports (go to Manager, then the Director, then to Pharmacare Branch Director and then final goes to Committee. Final will come back to the lead auditor for mail out and cover letter).

Describe how you might determine, apply, adapt statistical methods, research methods and evaluation techniques for data collection/design?

- Excel formulas used for sampling: Determine what level of confidence they want for the sample in order to establish what size of the sample (Statistician pre-determined sample size/accuracy ratio's this for them).
- Provided info to staff on how to develop a sampling plan

What are the possible outcomes of an audit – what kind of recommendations are made and to whom are they made to?

- Recovery of \$ (have this right through the *FAA*)
- Legal proceedings
- Make recommendations as to pharmacists practices to ensure compliance with policy
- Recommend referrals to the College of Pharmacists for further action to a pharmacist that is in violation of the by-laws

What is the role of the Pharmacare Audit Review Committee?

- Approve the annual audit plan
- Approve audit reports
- Members from finance and pharmacare

What control do you have over the end results?

- Initiate collection of \$
- Desk-audits don't need approval for collection of \$. Incumbents can move to collect automatically.
- For desk audits- they can take \$ out of the pharmacy's account (if they get the approval from the pharmacist)

Side Note: Incumbents contribute to Pharmacare Newsletter: prepare a summary of recoveries and for what issues, as well as policy reminders. Pharmacare has own writer now, but incumbents provide input.

When it has been determined that monies are owed, what is your role in their recovery? Do you ensure it is collected? Do you negotiate with the pharmacy for a plan of payment? Recommend seizures/liens?

- Large recoveries they will determine a payment plan.
- No seizures or liens
- Testify in court

It is mentioned that the data that you analyze is used as the basis for criminal/civil court proceedings. Do you control what evidence is gathered or is information gathered automatically through the parameters designed in the database?

- When collecting in of must be cognizant that it could be used for criminal/civil court
- If records are taken off-site they never get left unattended.
- They will scan documents
- One case required them to work in a policy station to sort through evidence.
- 4 court cases recently. 2 pharmacists are in jail for fraud. Incumbents testified in court. One fraud case resulted in \$968,000 from 1 pharmacy.

Are the Pharmacare policies/procedures/Participation Agreements fairly explicit in terms of guiding pharmacists what is acceptable and what is not in terms of what is billed and how claims are billed?

- Federal rules re drugs and narcotics
- College of Pharmacists have rules
- Governed by the Privacy Act
- Pharmacare: some areas are very grey (i.e. costing for compounding: gather forms from pharmacists to examine what they used, how much, time it took to make it – it is difficult to write a policy for this)
- Because policy is vague and there is no legislation that guide this. Incumbents have to make determinations on how to proceed.
- Will work with Pharmacare (i.e. use of codes, duplication codes, pharmacist prescribing drugs; reduced quantity follow-up, etc.)
- Pharmanet is an honor system – pharmacists can tinker with unit measures in order for the system to accept the value.

It is described that you provide technical leadership and guidance to project teams.

Can you describe the projects that you might lead?

- Audit

Who might be expected to be a member of the team?

- colleagues

What is the nature of the leadership responsibility?

- Plans, assigns and reviews the work

Side note: incumbents also train co-op students and new staff.

In one of your submissions it is stated that you “evaluate the effectiveness of the audit program and controls”. Can you elaborate on the function you play in evaluating the Pharmacare Audit program and policy development function? Is this performed in relation to the research and identification of trends?

- Present issues/costs to pharmacare. Ask them to assess it and come up with policy solution (identify loop-holes re. blister packing policy)
- Program evaluation: Methadone Evaluation - 2001 Pharmacare developed new policy on how to pay. Incumbents went out 6 months later to the 52

pharmacies to perform spot checks to ensure they are following policies. Took samples of their methadone claims. Lead auditor would decide to do a full sample of things look problematic. \$47,000 in recoveries from 2 pharmacies and 3 were subject to 3 years of audit (expanded audit). Incumbents provided recommendations to Pharmacare based on identification of issues.

- Involved in user acceptance testing of the HND Database (find errors in reports that are a result of programming. There are over 200 standard reports and incumbents can develop special ad hoc reports too).

What are the inter-relationships with Ken on this accountability statement? Or the Pharmaceutical Services Division?

- Recommendations go to the Director in Pharmacare as well as the Manager of Pharmacare Audit, via the annual report.

What is your relationship to the Investigations Unit?

- MSP audits Doctors
- Investigations Unit makes sure people are eligible to receive benefits. Will examine their PHN history.

What is your relationship to the Pharmacare Researcher? (research, data interpretation/analysis, development of query database, identifies risks/audit opportunities, performs office-based audits)

- PR does not conduct on-sites
- Desk audits
- Letter generation
- System contact person
- Runs reports
- Auditors investigate irregularities

Can you describe what you mean by UAT testing?

- User Acceptance Testing for databases

In the appeal submission it is stated that the HND Database impacted the work that you do and that perhaps as a result of the new database it has impacted how you manage investigations.

Can you elaborate?

- They can now run their own reports and conduct more meaningful analysis. Before, reports weren't timely and you got what was provided. New system reduced errors, improved audit capabilities, more recoveries, enhanced legal standpoint (more defensible) and improved deterrence.

Do any of these changes require additional training in order to perform the work differently?

- Builds on what they already know. Streamlined the processes and made things more efficient. Now they are doing more complicated sampling for targeted risk areas (more strategic in nature).

It is stated in your correspondence to the union that you consider the level of accounting knowledge required is not as important/significant as the analytical, investigative and project management knowledge and skills.

Can you elaborate?

- Originally the job as in the Administrative Officer family. At some point it was reclassified as a FO4. Some accounting, but more investigative. Full designation not required, but must understand the principles of audit (part of accounting).

How would one gain this knowledge and in what way is it applied?

- Applied in the conduct of audits. Some elaboration here might be good (why is an understanding of the principles of audit important? Could someone without that background perform the work?)

It is stated that you are required to discuss new and sometimes controversial topics at meetings. Can you elaborate?

- Committee meetings, legal counsel, police departments – to discuss findings and re. court cases.

Can you describe the adversarial environment you sometimes encounter while performing audits (i.e. hostility/aggression)?

- If pharmacists do not want to participate then they work with RCMP to get a search warrant. Incumbents do not get involved in conflict. Will remove them selves from the situation if it is threatening.
- Cold conditions
- Large volumes of Rx's and storage boxes
- Work in hotel rooms
- Are allowed to take Rx's off-site but are never allowed to leave the room to ensure records and laptops are kept secure.
- Sites are open to the public
- crowded

What are the safety issues while you are conducting an on-site?

- Pharmacist sometimes get upset and will be less than cooperative.

Ladders – how often are you required to climb ladders?

- Manager is accountable to ensure risks are kept at a minimum, but are required to go up and down ladders to locate file boxes that are stored on high shelves.

Lifting – how often are you required to lift boxes that weigh up to 40lbs?

- I didn't write down an answer to this question

Would it be fair to say that with 6-8 weeks of travel per year, that you are all required to drive greater than 35 hours per year? When driving are you required to carry passengers as a designated driver?

- Carry a passenger; drive more than 35 hours per year; responsible for rental vehicles.

POSITION DESCRIPTION

Ministry of Health

POSITION TITLE:	PharmaCare Auditor	POSITION NUMBER(S):	104641 104642 29304 26771 83204 60065 60064
DIVISION: (e.g., Division, Region, Department)	Financial and Corporate Services		
UNIT: (e.g., Branch, Area, District)	Audit and Investigations Branch	LOCATION:	Victoria
SUPERVISOR'S TITLE:	Manager, PharmaCare Audit	POSITION NUMBER	61072
SUPERVISOR'S CLASSIFICATION:	ML4	PHONE NUMBER:	250-952-1436
FOR AGENCY USE ONLY		NOC CODE:	
APPROVED CLASSIFICATION:		CLASS CODE:	
ENTERED BY:		PHONE NUMBER:	

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Lead project teams <input checked="" type="checkbox"/>	1-2	Assigns, monitors and examines the work of staff <input checked="" type="checkbox"/>	1-2

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Frequent use of computer and standard office equipment including laptops, scanners, cell phone, fax, etc.

WORKING CONDITIONS

Required to travel throughout the province to conduct on-site audits usually for one week at a time, approximately 6-8 times a year (for a total of between 6-8 weeks of travel annually). Conditions during on-site audits can potentially be challenging and demanding. The auditor is required to use his/her personal judgment during an audit (e.g. can he or she safely carry or lift boxes of audit material, safely climb up/down pharmacy shelves to retrieve records or when conducting an audits at a pharmacy that dispenses narcotics/methadone).
Must be prepared to work shifts and flexible hours during on-site audits.

WORK EXAMPLES

COMMENTS

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PREPARED BY

NAME:	DATE:	
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EXCLUDED MANAGER AUTHORIZATION

I confirm that: 1. the accountabilities / deliverables were assigned to this position effective: (Date). 2. the information in this position description reflects the actual work performed. 3. a copy has / will be provided to the incumbent(s).		
NAME:	SIGNATURE:	DATE:

ORGANIZATION CHART

Deputy Minister
Assistant Deputy Minister
Executive Director and SFO Finance Decision Support
Director, Audit and Investigations Branch
Manager PharmaCare Audit, ML4
PharmaCare Auditor, u/r
PharmaCare Auditor, u/r
PharmaCare Auditor, u/r

SELECTION CRITERIA

Education/Experience: Completion of Third level of CA, CGA, CMA program or equivalent and at least 3 years related experience; or 2 year diploma/certificate in recognized financial management /accounting program and at least 3 years related experience; or completion of Level 3 GFMC or the CMA Accounting Technician program and 4 years related experience; or an equivalent combination of experience, education and/or training. Two years experience in the preparation of financial statements and/or experience in auditing. Experience working in a sophisticated computer environment (e.g. PNP, HNDData, Oracle) with a high level of proficiency and accuracy: <ul style="list-style-type: none">• Access (running complex reports and queries and building reports)• Excel (complex data manipulation, statistical analysis, filtering and advanced use of formulas and functions)• Word (merge documents)
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- MicroStrategy (building and running complex query reports)

Knowledge:

Knowledge of accounting principles, systems applications, auditing standards, auditing procedures, computer assisted audit techniques, and statistical sampling techniques.

Knowledge of PharmaCare policies and procedures and College of Pharmacists Bylaws.

Familiarity with Federal and Provincial legislation regulating sale, storage, distribution, prescribing, sale, and dispensing of drugs preferred.

Skills/abilities:

Good communication skills to effectively deal with client organizations, to meet operational objectives and promote productive working relationships.

Ability to interpret legislation and to perform analytical research.

Ability to analyze and interpret complex financial issues/problems.

Ability to exercise sound judgment and initiative.

Ability to conceptualize and perform complex mathematical and statistical functions.

Ability to work independently and dealing with people in a diplomatic and professional manner in potentially adversarial environments

Tact and diplomacy.

COMPETENCIES