



<i>Act/Regulations</i> <i>Social Assistance Act Reg., ss. 5(4), 5(6)</i> <i>Supports for Persons with Disabilities Act General. Reg., s.5</i>	Program	Social Programs	
	Subject	Audits	Policy # 1.5
Effective Date: March 1, 2021		Authorized by:	
Revised Date: September 1, 2022		Deputy Minister Jamie Macdonald	

1.0 PURPOSE

1.1 To provide cost control and accountability feedback in relation to the provision of Social Programs.

2.0 DEFINITIONS

2.1 **Applicant:** a person who applies for or on whose behalf an application is made for a social benefit(s).

2.2 **Auditor:** an independent, third-party that confirms the accuracy of information given by the applicant, the applicant's entitlement to social benefits, and ensures staff apply policies in a consistent and appropriate manner.

2.3 **Recipient:** a person who is provided a social benefit(s) and includes a person whose social benefits have been suspended but not cancelled.

2.4 **Social Programs:** programs and benefits administered by the Social Programs division, including AccessAbility Supports, Social Assistance, Child Care Subsidy, and the Seniors Independence Initiative.

2.5 **Social Benefit(s):** financial benefit(s) received through the Social Assistance Program, AccessAbility Supports, Child Care Subsidy or Seniors Independence Initiative.

3.0 POLICY STATEMENT

3.1 For the purposes of this policy use of the word applicant is inclusive of recipient.

3.2 Applicants and Social Programs staff must be held accountable for the expenditure of public funds.

3.3 Audits confirm the accuracy of information given by the applicant, the entitlement to social benefits, and ensure staff apply policies in a consistent and appropriate manner.

3.4 Audits provide useful information for developing or refining policies and procedures, relevant staff training, improved support plan management, and service delivery.

3.5 Information related to apparent attempts to defraud Social Programs is more appropriately gathered by an independent third-party with skills and knowledge in this area.

4.0 PROCEDURE STATEMENT

- 4.1 The Auditor will conduct both random and requested audits, which shall include:
- **Financial Audit** - To verify income and expense statements; to confirm that eligibility is established in accordance with regulations and policy; and to ensure the appropriate social benefit is awarded.
 - **Administrative Audit** - To check for required documentation; completion of the appropriate forms; and content quality.
- 4.2 Audit reports shall indicate the findings of the audit, plus any related corrective recommendations. Comments may be made regarding, but not limited to, the following:
- Termination or adjustment of awards and/or social benefits;
 - The desirability of a referral for prosecution consideration;
 - Observation in relation to staff error;
 - The need for new or revised procedures;
 - Improved case plan content and plan administration.
- 4.3 In situations where the Auditor has reasonable grounds for doing so, it may be recommended to hold an applicant's payments until concerns are resolved. "Reasonable grounds" may include, but is not limited to:
- Situations in which a misrepresentation of information is evident;
 - Situations in which, after reasonable efforts, contact with an applicant cannot be made;
 - Situations in which significant discrepancies between actual and allowable expenses and income are indicated;
 - Situations in which an applicant refuses to participate in the audit process.
- 4.4 Routine audit procedures are as follows:
- The Auditor shall contact the Social Programs office (with or without advance notice) and request a file to be audited;
 - Upon completion of the audit, the Auditor will prepare an audit report. The Auditor will forward the original audit report to the appropriate Program Supervisor for the corresponding office. The Auditor will retain one copy of the report, along with copies of relevant documentation.
 - Upon receipt of the report, the Program Supervisor shall make further inquiry and/or review of the file and decide whether to accept, modify, or reject the Auditor's recommendations.
 - The Program Supervisor will communicate a decision by completing the appropriate section of the report and returning it to the Auditor within 30 days of receipt of the Audit Report. If a response cannot be made within the above time frame, the reason(s) for delay will be documented and forwarded to the Auditor and Program Manager before the expiration of the 30 day period.
 - The Program Supervisor will ensure a copy of the completed audit report, with comments, is returned to the Audit Manager, the Auditor on file, the Program Manager, and the Supervisor of Administration in the respective office. The original will be placed in the Supports Coordinator's mailbox for placement in the applicant's file. The Supports Coordinator is responsible for ensuring any changes or work needed on the file is completed as per the final audit report.
- 4.5 In situations where the Auditor recommends that an applicant's payment be held, the Auditor shall notify the Supports Coordinator immediately and provide the rationale for

the recommendation. The Supports Coordinator will notify the applicant either verbally or in writing.

- 4.6 More generalized audit observations related to regulation, policy, procedure, administration and service delivery shall be reported by the Auditor to the Audit Manager, who in turn shall forward the report to the Program Manager, the Director of Social Programs and the Deputy Minister.

HISTORY:

March 25, 2021: Editorial, content, and format changes. Replaces Social Assistance Policy 7.4, Case Audits; policy now applies to all Social Programs.

September 1, 2022: Deputy Minister has been updated. Policy number updated from 2.3 to 1.5.