



Veterans Affairs
Canada

Anciens Combattants
Canada

Audit of Remissions

Final: May 2012



Canada 

Acknowledgements

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EXECUTIVE SUMMARY

An overpayment occurs when benefits are paid to a beneficiary who has no entitlement or when benefits have been paid in excess of entitlement. Once an overpayment has been detected, Finance Division can collect, write-off, forgive or remit the overpayment. A remission is the cancellation of or release from an otherwise enforceable debt, tax, fee or penalty. A remission may occur under the following circumstances:

- the overpayment cannot be recovered within the reasonably foreseeable future;
- the administrative costs of recovering the overpayment are likely to equal or exceed the amount to be recovered;
- the repayment of the overpayment would cause undue hardship to the person or a beneficiary; or
- the overpayment is the result of an administrative error, a delay or an oversight on the part of an officer or employee of the federal public administration.

For the year ended March 31, 2011, Veterans Affairs Canada approved 134 remissions totaling \$763,865. Remissions can occur due to overpayments in various programs at Veterans Affairs Canada, including Disability Pensions, Disability Awards, Veterans Independence Program, War Veterans Allowance and Earnings Loss. Overpayments are usually caused by an unreported change in marital status, unreported income, or an unreported change in living accommodations. Remissions for Veterans Independence Program and War Veterans Allowance, which are administered in the field, are processed by the Kirkland Lake Regional Office. All other remissions are processed in Head Office.

The purpose of this audit was to provide assurance that Veterans Affairs Canada's current process for remissions is in compliance with Treasury Board policy. In addition to interviews, walkthroughs and documentation review a random sample of 50% of the remissions processed were examined. The scope of this audit covered all remissions reported in the 2010/2011 Public Accounts.

Audit Opinion

In the opinion of the audit team the internal controls, governance and risk management framework relating to the Audit of Remissions were determined to require improvement. The audit results identified that all remissions reviewed were appropriate; however, the majority of remissions were not supported with sufficient documentation on file or processed in a timely manner.

Recommendations:

Recommendation 1

It is recommended that the Director General, Finance Division, streamline the remission process for low dollar overpayments. (Essential)

Corrective action to be taken	OPI (Office of Primary Interest)	Target date
The Finance Directorate in Kirkland Lake will use VAC 515 form instead of VS 1004 form. This will allow the Finance Directorate in Kirkland Lake to close out the year with the existing procedures and complete the work in progress with the same form.	Payments and Collections Management	April 2012
Remissions of a similar nature under \$1,000 will be grouped together when there are several to be processed in the same time period. These remissions will be approved on one form.	Payments and Collections Management	May 2012

Recommendation 2

It is recommended that the Director General, Finance Division, provide direction regarding when to consult with program staff for all high dollar remissions. (Essential)

Corrective action to be taken	OPI (Office of Primary Interest)	Target date
Corporate Accounting will provide, on behalf of the Director General Finance, direction as to when consultation with program staff is required.	Corporate Accounting	April 2012

Recommendation 3

It is recommended that the Director General, Finance Division, ensure sufficient documentation exists with the document approving the remission placed on the Veteran's file. (Critical)

Corrective action to be taken	OPI (Office of Primary Interest)	Target date
Direction will be provided as to what documents relevant to the overpayment analysis and remission should be available in the Veterans file. This will provide an auditable paper trail ensuring the Finance Directorate is in compliance with the <i>Financial Administration Act</i> and Treasury Board guidelines.	Corporate Accounting	May 2012

Recommendation 4

It is recommended that the Director General, Finance Division, process the backlog of remissions in a timely manner. (Essential)

Corrective action to be taken	OPI (Office of Primary Interest)	Target date
Backlog of remissions will be reviewed to identify the remissions by program and age and reason for the remission. Priority will be given to processing the older files in order to ensure backlog is addressed within the upcoming fiscal year.	Payments and Collection Management	May 2012
Charlottetown will continue to ensure remissions are processed on a timely basis.	Payments and Collection Management and Corporate Accounting	Continuous

Recommendation 5 It is recommended that the Director General, Finance Division, monitor all remissions for systemic errors so that timely corrective action can be taken. (Essential)		
Corrective action to be taken	OPI (Office of Primary Interest)	Target date
Systemic errors will be brought to the attention of the responsible program managers and staff with count by root cause.	Corporate Accounting	April 2012

Statement of Assurance

In the professional judgment of the Chief Audit Executive, sufficient and appropriate audit procedures have been conducted and evidence gathered to support, with a high level of assurance, the accuracy of the audit opinion provided in this report. This audit opinion is based on a comparison of the situation at the time of the audit and the pre-established audit criteria that were agreed on with management. The audit opinion is only applicable to the entity, process and system examined. The evidence was gathered in compliance with Treasury Board policy, directives, and standards on internal audit and the procedures used meet the professional standards of the Institute of Internal Auditors. The evidence has been gathered to be sufficient to provide senior management with a high level of assurance on the audit opinion.

Chief Audit Executive's Signature

Original Signed by

May 3, 2012

Murielle Belliveau
Chief Audit Executive
Veterans Affairs Canada

Date

The Audit Team consisted of:

Jonathan Adams, Audit & Evaluation Director
Bob Parsons, Audit & Evaluation Manager
Lana Wright, Audit & Evaluation Officer

1.0 BACKGROUND

An overpayment occurs when benefits are paid to a beneficiary who has no entitlement or when benefits have been paid in excess of entitlement. Overpayments are usually detected by staff who work in program areas. Once an overpayment has been detected, Finance Division is notified so that the appropriate action can be taken to deal with the overpayment. Finance Division can take one of the four following actions:

1. Collect the overpayment

Finance Division can collect the full amount at once if possible or enter into a repayment schedule with the Veteran to take it out of their payments over a period of time.

2. Write off the overpayment

Write off is an accounting action that applies primarily to uncollectible debts. It does not forgive the debt or release the debtor from the obligation to pay; nor does it affect the right of the Crown to enforce collection in the future.

3. Forgive the overpayment

Forgiveness is the deletion of a debt that extinguishes the debt, waives the right of Her Majesty to reinstate the debt, and permits both the Crown and the debtor to remove the debt from their accounts.

4. Remit the overpayment

Remission is similar to forgiveness and involves the cancellation of or release from an otherwise enforceable debt, tax, fee or penalty. It differs from forgiveness in that remission relates to budgetary expenditures while forgiveness relates to non-budgetary expenditures.

The Government of Canada has provisions for the remission of overpayments on the following basis:

- the overpayment cannot be recovered within the reasonably foreseeable future;
- the administrative costs of recovering the overpayment are likely to equal or exceed the amount to be recovered;
- the repayment of the overpayment would cause undue hardship to the person or a beneficiary; or
- the overpayment is the result of an administrative error, a delay or an oversight on the part of an officer or employee of the federal public administration

For the year ending March 31, 2011, 134 overpayments were remitted totalling \$763,865. As noted in Table 1 below, the dollar amount and number of remissions has been steadily increasing over four of the past five years. In 2010/2011, the dollar amount and number of remissions declined. However, a backlog of over 200 remissions exists, which could make this number much higher, if they had all been processed.

Table 1 – Remissions Processed (2006 – 2010)		
Fiscal Year	Amount	Number
2010/2011	\$763,865	134
2009/2010	\$813,669	247
2008/2009	\$511,716	222
2007/2008	\$425,547	193
2006/2007	\$458,039	174

Source: Finance Division.

Remissions are processed at head office and Kirkland Lake. Remissions for Veterans Independence Program (VIP) and War Veterans Allowance, which are administered in the field, are processed by the Kirkland Lake Regional Office. Remissions over \$5,000 for WVA and VIP are sent to head office for approval and returned to Kirkland Lake for filing. All other remissions are processed by Head Office.

2.0 ABOUT THE AUDIT

2.1 Audit Objectives

The objectives for the audit are:

1. To determine if Veterans Affairs Canada (VAC) is in compliance with policies, regulations and procedures for the remission of overpayments.
2. To identify opportunities to correct systemic issues generating overpayments.

The audit criteria are presented in appendix B.

2.2 Scope

The scope was limited to remissions that were reported in the 2010/2011 Public Accounts. Process controls were reviewed, as well as the nature and origination of the overpayment errors. However, any potential overpayments that should have been recorded as a remission but not reported were not in the scope of this audit. Potential unreported remissions will be covered as part of the scope of a future audit of overpayments. Audit planning commenced in September 2011 with the analysis completed in January 2012.

2.3 Methodology

The audit was conducted in accordance with the Institute of Internal Auditors' (IIA) Standards for the Professional Practice of Internal Auditing, as required under the Treasury Board Policy on Internal Audit. To achieve the audit objectives, the following methodologies were used:

- Interviews with employees at VAC's Head Office (HO) and Kirkland Lake Regional Financial Officer (RFO), to gather an understanding of the current remission process as well as to gather necessary data for the audit.
- The auditors performed a walkthrough with staff at VAC HO to obtain an understanding of processing remissions. This walkthrough also enabled the audit team to assess efficiency and effectiveness of the remission process.

- A non-statistical random sample of 67 remissions (50% of the population) was drawn from a total population of 134 remissions processed during fiscal year 2010/2011. The sample drawn enabled the audit team to assess if the remission was processed appropriately, what program the overpayment originated from, the cause of the overpayment and timeliness of processing.
- Supporting documentation such as policies, procedures, directives and business processes were reviewed. The review helped to determine if staff had access to policies and procedures in order for remission transactions to get processed accurately, timely and according to policy.

2.4 Statement of assurance

In the professional judgment of the Chief Audit Executive, sufficient and appropriate audit procedures have been conducted and evidence gathered to support, with a high level of assurance, the accuracy of the audit opinion provided in this report. This audit opinion is based on a comparison of the situation at the time of the audit and the pre-established audit criteria that were agreed on with management. The audit opinion is only applicable to the entity, process and system examined. The evidence was gathered in compliance with Treasury Board policy, directives, and standards on internal audit and the procedures used meet the professional standards of the Institute of Internal Auditors. The evidence has been gathered to be sufficient to provide senior management with a high level of assurance on the audit opinion.

3.0 AUDIT RESULTS

3.1 Observations, Recommendations and Management Action Plans

3.1.1 Policy Direction

Each of VAC's main programs, have provisions clearly defining the conditions that must be met in order for a remission to occur. These policies for remissions are consistent with the Debt Write off Regulations, Treasury Board Directive on Receivables Management and the *Financial Administration Act* (FAA). The information was up-to-date, readily available on the intranet, and staff were following these policies.

The delegated authorities manual, clearly defines who has the authority to approve remissions based on the dollar amount. During the file review the audit team verified that the application of the delegated authorities was adhered to in all cases. For 2010/2011, the following remissions were approved at the various levels of delegated authority.

Table 2 – Remissions Approved by Position (2010/2011)		
Position	Delegated Authority	Number of Remissions
Deputy Minister *	Full	-
Assistant Deputy Minister *	Full	4
Director General, Finance Division *	Up to \$25,000	20
Chief, Corporate Accounting	Up to \$10,000	41
Regional Director, Finance	Up to \$5,000	6
Director Finance Ste. Anne's Hospital	Up to \$5,000	4
Director, Financial Services	Up to \$5,000	3
Chief, Program Payments	Up to \$2,500	9
Head, Financial Benefits and Program Overpayments	Up to \$1,000	47
Total Remissions		134

* Note: Requires a review and recommendation by the Coordinator, Fraud Control and Debt Recovery.

One of the provisions for the remission of an overpayment is that the administrative costs of recovering the overpayment are likely to equal or exceed the amount to be recovered. In 2010/2011, there were 42 low dollar remissions (30% of the total remissions processed) where the administrative cost of recovering the overpayment

would exceed the amount to be recovered. For these low dollar value amounts it would be more cost effective to streamline the remission process.

The audit team identified inconsistencies in program policies relating to when Finance should consult with program staff. For example, *the Canadian Forces Members and Veterans Reestablishment and Compensation Act* (CFMVRC) requires a recommendation from the Director, Program Delivery in order for a remission of \$10,000 or higher to be processed. Whereas, the VIP Overpayments guidelines require consultation between the regional office Financial Accounting Officer for recoveries, but not for remissions. Clarity and consistency is required in reference to the variations in program policy above. For higher dollar amounts, consistent consultation with the program area would validate the facts contributing to the remission decision by Finance Division and ensure a quality control feature was in place.

Recommendation 1

It is recommended that the Director General, Finance Division, streamline the remission process for low dollar overpayments. (Essential)

Management Response

Management agrees with the recommendation.

Management Action Plan

Corrective action to be taken	Office of Primary Interest	Target date
The Finance Directorate in Kirkland Lake will use VAC 515 form instead of VS 1004 form. This will allow the Finance Directorate in Kirkland Lake to close out the year with the existing procedures and complete the work in progress with the same form.	Payments and Collection Management	April 2012
Remissions of a similar nature under \$1,000 will be grouped together when there are several to be processed in the same time period. These remissions will be approved on one form.	Payments and Collection Management	May 2012

Recommendation 2

It is recommended that the Director General, Finance Division, provide direction regarding when to consult with program staff for all high dollar remissions. (Essential)

Management Response

Management agrees with the recommendation.

Management Action Plan

Corrective action to be taken	Office of Primary Interest	Target date
Corporate Accounting will provide, on behalf of the Director General Finance, direction as to when consultation with program staff is required.	Corporate Accounting	April 2012

3.1.2 Supporting Documentation

Proper supporting documentation is necessary for remission transactions in order to trace the cause of the overpayment, how the decision came to result in a remission, and to ensure proper communication is maintained with the Veteran.

The primary cause for the lack of supporting documentation was the absence of clear direction to staff regarding what information is to be retained on the file. In the absence of such direction, staff in the Kirkland Lake Regional Financial Office were following VAC's Policy on Content of Regional Office Paper Client File (2010) which states *"The RO Client File is intended to contain records of transactions related to treatment benefits and services, rehabilitation activities, Veteran's Independence Program activities, and general inquiries related to benefits, all of which are administered in VAC's regional and district offices."* This policy does not identify remissions so staff were not retaining the information. However, the Treasury Board Policy on Information Management requires that decisions are documented and are available for independent audit and review.

In addition, two different forms were being used to process remissions. In Head Office a VAC 515 form was being used, whereas in Kirkland Lake a VS 1004 form was used. On the VS 1004 form the reason for the remission was not clearly stated in 67% of the forms reviewed. The VS1004 form is now being phased out for remissions and screen shots from CSDN with the overpayment reasons are being used as the supporting documentation along with a batch letter to allow for delegated authority approval. The reason for the each remission should be clearly stated on the batch letter.

Another inconsistency is that in Head Office remissions over \$5,000 are recorded in the CSDN Withholds tab. However, the CSDN Withholds tab was not originally intended to track overpayments, recoveries, write offs and remissions for Federal Health Claims Processing System (FHPCS) transactions. Overpayments/remissions originating from programs processed via FHPCS are entered as information only in a client note in CSDN. However, remissions originating from FHPCS may be overlooked when not recorded in the withhold tab in CSDN. Tracking remissions separately makes it difficult to have a complete picture of remissions for a Veteran and for the department as a whole.

Kirkland Lake uses two different methods for filing the approval documents for a remission. For remissions \$1,000 and higher the approval documentation is filed on the Veterans' file. For remissions below \$1,000 the approval documentation is filed separately. For HO files, all approval documents are on the Veterans' file.

Communication with the Veteran regarding the overpayment and remission was sufficient. Seventy per cent of the remission transactions had a letter to the Veteran on file regarding the existence of the overpayment/remission. The balance without letters mainly consisted of remissions for small amounts, with no letter being sent to the Veteran in these cases.

Recommendation 3

It is recommended that the Director General, Finance Division, ensure sufficient documentation exists with the document approving the remission placed on the Veteran's file. (Critical)

Management Response

Management agrees with the recommendation.

Management Action Plan

Corrective action to be taken	Office of Primary Interest	Target date
Direction will be provided as to what documents relevant to the overpayment analysis and remission should be available in the Veteran's file. This will provide an auditable paper trail ensuring the Finance Directorate is in compliance with the <i>Financial Administration Act</i> and Treasury Board guidelines.	Corporate Accounting	May 2012

3.1.3 Timeliness

From the sample, only 14 remissions resulted from overpayments established in the 2010/2011 fiscal year. As presented in the table below, the majority of remissions were from overpayments identified over five years earlier. The significant number of outdated remissions from previous fiscal years is contrary to the intent of TB Policy and results in understating the number of remissions in departmental reports on remissions.

Table 3 – Remissions by Age		
	Number of Remissions	Dollar Value
Yr 1	14	\$32,874
Yr 2 – 5	21	\$104,138
Greater than 5 yrs	32	\$341,327
Total	67	\$478,339

Source: Statistical sample of VAC remissions for 2010/2011

Twenty percent (14 out of 67) of the remissions in the audit sample were WVA transactions resulting from a system error from 1999-2003. The system error was corrected in 2004; however there is still an outstanding backlog of potential remission files. Unfortunately the source of remissions is not tracked so there was no information available regarding how many more outstanding overpayments will result in remissions that relate to this WVA system error.

At the time of the audit, there was a backlog of over 200 remissions waiting to be processed. This backlog of remissions relates to WVA overpayments, likely primarily relating to the WVA system error, and VIP. Staff interviewed indicated that the goal is to bring the VIP remission backlog up to date by end of fiscal 2011/2012. Outstanding WVA remissions are also being processed and the hope is to maintain the progress on clearing the WVA backlog although no target date has been identified.

Annually VAC estimates the amount of outstanding receivables which will not be collected. This estimate is recorded as an allowance for doubtful accounts on receivables. In VAC's 2010/2011 financial statements \$12.99M was recorded as the allowance for doubtful accounts on receivables. This allowance includes the outstanding overpayments which may be written off or remitted in the future. Processed remissions are subtracted from the allowance for doubtful accounts and credited to accounts receivable. For this reason while it is important to manage the processing of remissions, the backlog has not resulted in misrepresented financial statements.

Recommendation 4

It is recommended that the Director General, Finance Division, process the backlog of remissions in a timely manner. (Essential)

Management Response

Management agrees with the recommendation. Priority will be given to process the backlog of remissions by the Regional Director of Finance in Kirkland Lake. Charlottetown will continue to ensure new remissions are processed on a timely basis.

Management Action Plan

Corrective action to be taken	Office of Primary Interest	Target date
Backlog of remissions will be reviewed to identify the remissions by program and age and reason for the remission. Priority will be given to processing the older files in order to ensure backlog is addressed within the upcoming fiscal year.	Payments and Collection Management	May 2012
Charlottetown will continue to ensure remissions are processed on a timely basis.	Payments and Collection Management and Corporate Accounting	Continuous

3.1.4 Reporting

One of the main goals of governance is to ensure sufficient, complete, timely and accurate information is provided to senior management for decision making purposes. Currently, the information on remissions does not distinguish them down between current year remissions and previous year's remissions. This makes it difficult to tell what the current status is for remissions in the Department for the current year. For example the audit sample identified only 30% of the remissions processed were for the current year. In addition, the backlog of over 200 remissions had not been reported to by program and by year. This information would be useful in determining which programs are generating the most remissions. With better information senior management could take action to deal with problems occurring on a timely basis as well as allocate resources to keep remissions up to date.

One of the biggest concerns with overpayments is that a systemic error will occur and if not corrected on a timely basis will lead to a large number of remissions. This was the case with the WVA system error. For remissions greater than \$5,000 there was regular reporting and monitoring but there was no evidence of monitoring for remissions less than \$5,000. It is important to note that the sample file review did not identify any new types of systemic errors; however, continued monitoring the reasons for all overpayments would ensure that systemic errors are identified and corrected in a timely manner.

Recommendation 5

**It is recommended that the Director General, Finance Division, monitor all remissions for systemic errors so that timely corrective action can be taken.
(Essential)**

Management Response

Management agrees with the recommendation.

Management Action Plan

Corrective action to be taken	Office of Primary Interest	Target date
Systemic errors will be brought to the attention of the responsible program managers and staff with count by root cause.	Corporate Accounting	April 2012

3.1.5 Other opportunities for improved efficiency

The following are some identified opportunities for management consideration:

- A pilot project, running at head office since September 2008, introduced the use of one letter to the Veteran, informing him/her of overpayment and remission action. For remissions which do not require Veteran involvement, issuing a single letter is more efficient both from the department's and Veteran's perspective. This one letter approach should be permanently implemented at head office and Kirkland Lake.
- The pilot project also introduced the use of an overpayment control sheet to track consultation and approvals. This control sheet provides a good audit trail supporting decisions and should be utilized for all remissions.
- Currently the PEN 95 OPe (Benefit overpayment action form) is utilized for any remissions relating to pensions but could be utilized for all programs. This form is an efficient way to request overpayment action (recovery or remission) and provides an audit trail requesting the action on the overpayment. In addition, this form contains useful information that helps Finance Division to process the overpayment.

- Consider integration of information between departments and levels of government to help reduce occurrence of overpayments (information sharing re: Date of Death, Marital status change, etc.). Interviews with VAC staff indicated that there are existing agreements in place with other departments that could provide opportunities for information sharing.

3.2 Audit Opinion

In the opinion of the audit team the internal controls, governance and risk management framework relating to the Audit of Remissions were determined to require improvement. The audit results identified that all remissions reviewed were appropriate; however, the majority of remissions were not supported with sufficient documentation on file or processed in a timely manner.

4.0 DISTRIBUTION

Deputy Minister

Associate Deputy Minister

Veterans Ombudsman

Departmental Audit Committee Members

Assistant Deputy Minister, Corporate Services

Assistant Deputy Minister, Policy, Communications and Commemoration

Assistant Deputy Minister, Service Delivery

Director General, Finance

Director General, Departmental Secretariat and Policy Coordination

Regional Directors General

General Counsel, Legal Services Unit

Director, Financial Services

Regional Director Finance, Ontario Region

Director, Outreach, Consultation and Engagement

Director, Statistics

Area Directors

Senior Communications Advisor

Executive Advisors to the Deputy Minister

Office of the Comptroller General of Canada (Internal Audit Registrar)

Office of the Auditor General of Canada

Appendix A – Risk Ranking of Recommendations and Audit Opinion

The following definitions are used to classify the ranking of recommendations and the audit opinion presented in this report.

Audit Recommendations

- | | |
|------------------|--|
| Critical | Relates to one or more significant weaknesses for which no adequate compensating controls exist. The weakness results in a high level of risk. |
| Essential | Relates to one or more significant weaknesses for which no adequate compensating controls exist. The weakness results in a moderate level of risk. |

Audit Opinion

- | | |
|-----------------------------|--|
| Well Controlled | Only insignificant weaknesses relating to the control objectives or sound management of the audited activity are identified. |
| Generally Acceptable | Identified weaknesses when taken individually or together are not significant or compensating mechanisms are in place. The control objectives or sound management of the audited activity are not compromised. |
| Requires Improvement | Identified weaknesses, when taken individually or together, are significant and may compromise the control objectives or sound management of the audited activity. |
| Unsatisfactory | The resources allocated to the audited activity are management without due regard to most of the criteria for efficiency, effectiveness and economy. |

Appendix B – Audit Criteria

Audit Criteria	
Criteria	Result
Policy, procedures, roles and performance standards have been clearly defined and communicated.	Partially Met
The oversight body/bodies request and receive sufficient, complete timely and accurate information.	Partially Met
Management identifies the risks that may preclude the Achievement of its objectives.	Partially Met
Management identifies and assesses the existing controls that are in place to manage its risks.	Partially Met
Management assesses the risks it has identified.	Partially Met
Financial and program management policies and authorities are established and communicated.	Met
Compliance with financial and program management laws, policies, and authorities is monitored regularly.	Partially Met
Transactions are coded and recorded accurately and in a timely manner to support accurate and timely information processing.	Partially Met
Reviews are conducted to analyze, compare and explain financial variances between actual and plan.	Partially Met
A clear and effective organizational structure is established and documented.	Met
The organization provides employees with the necessary training, tools, resources and information to support the discharge of their responsibilities.	Met

Appendix C – Overview of the File Review

Objective:

The objective of drawing the sample for the audit will be to verify that remissions have followed appropriate business processes and are compliant with legislation and the root cause of the overpayment.

Definition of the population and sampling unit:

The audit will include all remissions processed for the 2010-2011 fiscal year. A single remission transaction will be the sampling unit.

Sampling Technique:

The sampling methodology will be a random sample drawn from the entire remission transactions population for 2010/2011. The percentage to be drawn randomly from the entire population will be 50%.

Attributes to be tested:

1. An overpayment has occurred.
2. Reason for overpayment (it meets at least one of the four criteria for remission).
3. Compliance with remission legislative requirements.
4. Review of overpayment and remission processing times.

Testing Standards

A random sample of 50% will be drawn from the entire 2010/2011 remission transaction population in order to determine the number of transactions to include in the file review.

Sample Size

Based on the current data for the 2010/2011 remission transaction population, 67 files ($134 \times .5$) will be drawn for review. The following table provides population and sampling statistics.

Program	Random Sample	Population
WVA Remissions	46	98
VIP Remissions	10	13
NVC and Pension Remissions	11	23
Total	67	134