

Office of the Comptroller General

**Investigation and Forensic Unit (IU)
Professional Development Framework
and Plan for Fiscal 2018/19**



**Ministry
of Finance**

Trusted financial and economic leadership for a prosperous province

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Context: Response to the Ombudsperson's 2017 Misfire Report

In his 2017 report *Misfire: The 2012 Ministry of Health Employment Terminations and Related Matters*, the Ombudsperson expressed concern that the investigation by the Investigation and Forensic Unit (IU) of the Office of the Comptroller General was conducted unfairly and ineffectively and resulted in decisions being made on the basis of unreliable, incorrect and incomplete conclusions. He further noted that the investigative team did not use or apply acceptable investigative standards, including principles of administrative fairness. These concerns are the focus of Recommendation 21 (a), which reads as follows:

By September 30, 2017, to ensure that the principles of investigative fairness are appropriately exercised by the Investigative and Forensic Unit (IU):

a. the IU implement a program of ongoing professional development on administrative and procedural fairness for its investigators and any employees leading an investigation.

As the report outlines, the IU's ability to carry out fair, effective and accurate investigations is a vital element in public confidence in government's financial probity and integrity. Administrative fairness needs to be understood as integral to all aspects of the IU's work, and the language of fairness integrated meaningfully with the IU's understanding of how the IU assesses and determines the reliability of evidence.¹

In the Ombudsperson's report, he raises concerns about reporting employee misconduct to police in non-emergency situations. Additional training on procedural fairness is available to all investigators through the mandatory course developed in response to recommendation 23.

Professional Development Framework

The purpose of this document is to outline a program of training and ongoing professional development for members of the Investigation and Forensic Unit (IU) starting in fiscal year 2018/19 and reviewed yearly. Specifically, the professional development plan identifies training opportunities to assist IU members in achieving and maintaining the necessary skills and competencies to successfully fulfil the Comptroller General's responsibilities as they relate to reducing the risk of financial practices contrary to policy.

The plan includes job specific career development training opportunities to support IU team members' professional enrichment, development and growth, and promote an environment of learning, continuous improvement and integrity. Appendix A - Professional Development Plan and Framework outlines specific training opportunities based on a three tier training requirement scale: foundation, development and progressive.

In addition to providing an overall program of training and ongoing professional development, the Office of the Comptroller General recognizes the importance of specific training for its investigators that focuses on administrative and procedural fairness, as recommended by the Ombudsperson in his *Misfire* report.

¹ Ombudsperson, Province of British Columbia, *Misfire: The 2012 Ministry of Health Employment Terminations and Related Matters*, April 2017, 373 - 374.

Introduction to IU

The Comptroller General is responsible and accountable for providing ministries with direction on fraud risk management, investigating and monitoring suspected occurrences of financial mismanagement, including allegations of fraud and misuse of government property. The Comptroller General also provides leadership to ensure standards of administrative and procedural fairness are upheld in IU investigations and by IU investigators. As directed by the Comptroller General, the IU provides investigative services and guidance involving fraud and/or financial mismanagement to assist in prevention, detection, investigation, and loss mitigation. The IU's professional investigative services and guidance are integral to the Comptroller General's responsibilities under the *Financial Administration Act*.

As the Ombudsperson outlined in the *Misfire* report, serious harm can result to individuals when investigative standards fall below an acceptable level. Administrative and procedural fairness must be foundational to all work undertaken by the IU.

IU Mandate

The mandate of the IU is to strengthen financial management across government with an effective response to allegations of financial practices contrary to policy and to build a culture of financial integrity that includes:

- examining and evaluating incidents of alleged fraud and/or financial mismanagement, guided by formally documented policies and procedures, and quality assurance practices;
- respecting the rights of individuals with fair investigation practices grounded in administrative and procedural fairness;
- increasing accountability with fraud awareness training, ensuring defined accountabilities for key roles, and strengthening the risk management framework for financial practices; and
- continuous improvement of a rigorous and fair investigation framework.

IU Vision

To provide leadership in the prevention, detection and investigation of financial practices contrary to policy across government.

IU Mission

To investigate, monitor, and provide professional guidance, which facilitates an effective response to allegations of financial practices contrary to policy for the Comptroller General, as well as, through formal training, raise fraud awareness and promote a culture of sound financial administration in the BC Public Service.

IU Goals

- Respond effectively to reported alleged incidents of fraud and/or financial mismanagement
- Investigate incidents of alleged fraud in a timely and efficient manner
- Raise awareness of financial policies and practices in the BC Public Service
- Assist ministry management in building a robust culture of financial integrity
- Provide professional services to assist in fraud prevention and detection
- Respect the rights of individuals
- Uphold the principles of administrative and procedural fairness in all activities.

Competencies

All staff must keep current in the technological training required to do their job. Training activities must align with IU goals and activities. Staff in leadership positions focus on supervisory, management and leadership development learning activities. IU staff must ensure they have the necessary skills and competency to complete their assigned work.

The framework below defines those competencies needed for IU team members to successfully meet the IU's mandate; specifically, to respond effectively to allegations of financial practices contrary to policy and to build a culture of financial integrity. The competencies listed below are based on the Core Competencies in the BC Public Service.

List of Competencies	Investigator (Director position)	Investigator (All positions below Director)
Innovation Indicates an effort to improve performance by doing or promoting new things, such as introducing a previously unknown or untried solution or procedure to the specific area or organization.	X	
Leadership Implies a desire to lead others, including diverse teams. Leadership is generally, but not always, demonstrated from a position of formal authority. The "team" here should be understood broadly as any group with which the person interacts regularly.	X	
Relationship Building Working to build or maintain ethical relationships or networks or contacts with people who are, or may be, potentially helpful in achieving work-related goals and establishing advantages. These people may include customers, clients, counterparts, colleagues, etc.	X	
Results Orientation A concern for surpassing a standard of excellence. The standard may be one's own past performance (striving for improvement); an objective measure (achievement orientation); challenging goals that one has set; or even improving or surpassing what has already been done (continuous improvement). Thus, a unique accomplishment also indicates a Results Orientation.	X	
Strategic Orientation The ability to link long-range visions and concepts to daily work, ranging from a simple understanding to a sophisticated awareness of the impact of the world at large on strategies and on choices.	X	
Analytic Thinking Comprehend a situation by breaking it down into its components and identifying key or underlying complex issues. Systematically organize and compare the various aspects of a problem or situation, and determine cause-and-effect relationships ("if...then...") to resolve problems in a sound, decisive manner		X

List of Competencies	Investigator (Director position)	Investigator (All positions below Director)
Results Focus Take action to achieve challenging goals and high standards. Focus on the desired outcomes, setting challenging goals, and take action to meet or exceed them.		X
Service Orientation Understand the service needs of a client/customer (internal or external) and actively focus on anticipating, meeting and exceeding the needs in a timely and appropriate manner.		X
Teamwork and Co-operation Work co-operatively with diverse teams, work groups and across the organization to achieve group and organizational goals. Communicate effectively and collaboratively with others.		X

In addition to the competencies listed above, it is also recognized that IU members involved in investigations must have an awareness of administrative and procedural fairness in order to conduct and participate in the investigations that form part of the OCG’s mandate. Investigators are encouraged to seek legal advice during investigations if they have any concerns about procedural fairness.

Appendix A: Professional Development Plan and Framework

In order to maintain their credentials, a CFE must earn at least 20 hours of Continuing Professional Education (CPE) every 12-month period. At least 10 of these hours must relate directly to the detection and deterrence of fraud and 2 hours must relate directly to ethics. The Administrative Law Training course must be repeated each year.

The table below identifies job specific and career development training opportunities to support IU team members' personal enrichment, development and growth. The training opportunities are categorized as follows:

- Category 1: required training for investigative staff to achieve approved qualifications and enhance investigative skills
- Category 2: optional training involving investigative techniques, and fraud prevention and detection strategies.
- Category 3: other professional development

Completion of training is dependent on course availability. This framework will be reviewed annually and adjusted, as warranted.

Investigator (Director Position)

Pre-Job Requirements		Certificate	
Undergraduate Degree		Bachelor's degree	
Certified in Fraud Examiner or Certified in Financial Forensics or Certified Forensic Investigator		CFE/CFF/CFI	
Preferable: professional accounting destination		CPA,CGA CPA,CA CPA,CMA CPA	
Foundation Training Requirements (Year 1)	Category	Certificate/Professional Development	Duration
Administrative Law Training Course • Delivered by the Legal Services Branch, Ministry of the Attorney General	1	PD	1.5 days
Introduction to Administrative Law • Justice Institute of BC	1	Investigation and Enforcement Skills Certificate	3 days
Enhanced Investigative Interview • Justice Institute of BC	1		5 days
Report Writing for Investigators • Justice Institute of BC	1		3 days
Introduction the Criminal Justice System • Justice Institute of BC	2		2 days
IM 111: Information Sharing and Privacy Awareness Training for Employees • eLearning	2	PD	.25 day
Promoting Ethics in the BC Public Service • eLearning	2	PD	.5 day
Managing in the BC Public Service • Public Service Agency	3	PD	2 days
Annual Fraud Program	2	PD	1 day

IIA - Vancouver Island Chapter			
Webinars/seminars on topics that include but not limited to investigative techniques, administrative fairness, ethics and writing skills.	2	PD	varies
Developmental Training Requirements (Year 2)	Category	Certificate/Professional Development	Duration
Introduction to Investigative Skills and Processes • Justice Institute of BC	1	Investigation and Enforcement Skills Certificate	5 days
Introduction to Criminal Law • Justice Institute of BC	2		3 days
Conducting Internal Investigations • Justice Institute of BC	1		4 days
Elective Course • Justice Institute of BC	2		3 days
PCMP 110: Procurement Foundations eLearning	3	PD	.5 day
Risk Management and Governance • CPA BC	3	Strategic Management Certificate Program	1 day
Team Development • CPA BC	3		1 day
Annual Fraud Program • IIA - Vancouver Island Chapter	2	PD	1 day
Courses for the Supervisor Development Certificate Program • Public Service Agency	3	PD	2 year program
Webinars/seminars on topics that include but not limited to investigative techniques, administrative fairness, ethics and writing skills.	2	PD	varies
Administrative Law Training Course • Delivered by the Legal Services Branch, Ministry of the Attorney General	1	PD	1.5 days
Developmental Training (Year 3)	Category	Certificate/Professional Development	Duration
PCMP 206: The Procurement Lifecycle - (Part 1) • eLearning	3	PD	1.5 days
PCMP 207: Practical Application of the Procurement Lifecycle – Workshop • eLearning	3	PD	2 days
Strategic Planning • CPA BC	3	Strategic Management Certificate Program	1 day
Change Management • CPA BC	3		1 day

Courses for the Supervisor Development Certificate Program • Public Service Agency	3	Supervisor Development Certificate	2 year program
Annual Fraud Program IIA - Vancouver Island Chapter	2	PD	1 day
Webinars/seminars on topics that include but not limited to investigative techniques, administrative fairness, ethics and writing skills.	2	PD	varies
Administrative Law Training Course • Delivered by the Legal Services Branch, Ministry of the Attorney General	1	PD	1.5 days
Progressive Training (year 4 and onwards)	Category	Certificate/Professional Development	Duration
Investigative File Management • Justice Institute of BC	2	Special Constable Training Requirements	3 days
Application of and Execution of Search Warrants • Justice Institute of BC	2		3 days
Testifying in Legal Proceedings • Justice Institute of BC	2		1 day
Tactical Communications • Justice Institute of BC	2		1 day
Annual Fraud Program IIA - Vancouver Island Chapter	2	PD	1 day
Webinars/seminars on topics that include but not limited to investigative techniques, administrative fairness, ethics and writing skills.	2	PD	varies
Administrative Law Training Course • Delivered by the Legal Services Branch, Ministry of the Attorney General	1	PD	1.5 days

Investigator (All positions below Director)

Pre-Job Training Requirements		Certificate	
Undergraduate Degree		Bachelor's Degree	
Foundation Training Requirements (Year 1)	Category	Certificate/Professional Development	Duration
CFE exam prep course material • Association of Certified Fraud Examiner	1	CFE	self-study
Administrative Law Training Course • Delivered by Legal Services Branch, Ministry of the Attorney General	1	PD	1.5 days
Introduction to Administrative Law • Justice Institute of BC	1	Investigation and Enforcement Skills Certificate	3 days
Enhanced Investigative Interview • Justice Institute of BC	1		5 days
Report Writing for Investigators • Justice Institute of BC	1		3 days
Introduction the Criminal Justice System • Justice Institute of BC	2		2 days
IM 111: Information Sharing and Privacy Awareness Training for Employees • eLearning	2	PD	.25 day
Promoting Ethics in the BC Public Service • eLearning	2	PD	.5 day
Annual Fraud Program IIA - Vancouver Island Chapter	2	PD	1 day
Webinars/seminars on topics that include but not limited to investigative techniques, administrative fairness, ethics and writing skills.	2	PD	varies
Developmental Training Requirements (Year 2)	Category	Certificate/Professional Development	Duration
Introduction to Investigative Skills and Processes • Justice Institute of BC	1	Investigation and Enforcement Skills Certificate	5 days
Introduction to Criminal Law • Justice Institute of BC	2		3 days
Conducting Internal Investigations • Justice Institute of BC	1		4 days
Elective Course • Justice Institute of BC	2		3 days
PCMP 110: Procurement Foundations • eLearning	2	PD	.5 day
Annual Fraud Program IIA - Vancouver Island Chapter	2	PD	1 day
Webinars/seminars on topics that include but	2	PD	varies

not limited to investigative techniques, administrative fairness, ethics and writing skills.			
Administrative Law Training Course <ul style="list-style-type: none"> Delivered by Legal Services Branch, Ministry of the Attorney General 	1	PD	1.5 days
Developmental Training (Year 3)	Category	Certificate/Professional Development	Duration
PCMP 206: The Procurement Lifecycle - (Part 1) <ul style="list-style-type: none"> eLearning 	3	PD	1.5 days
PCMP 207: Practical Application of the Procurement Lifecycle – Workshop <ul style="list-style-type: none"> eLearning 	3	PD	2 days
Annual Fraud Program IIA - Vancouver Island Chapter	2	PD	1 day
Webinars/seminars on topics that include but not limited to investigative techniques, administrative fairness, ethics and writing skills.	2	PD	varies
Administrative Law Training Course <ul style="list-style-type: none"> Delivered by Legal Services Branch, Ministry of the Attorney General 	1	PD	1.5 days
Progressive Training (Year 4 and onwards)	Category	Certificate/Professional Development	Duration
Forensic Accounting and Fraud Investigation Advanced Diploma (part time online) (6 courses and integrated case study) <ul style="list-style-type: none"> Vancouver Island University 	1	Advanced Diploma	2 years
Annual Fraud Program <ul style="list-style-type: none"> IIA - Vancouver Island Chapter 	2	PD	1 day
Webinars/seminars on topics that include but not limited to investigative techniques, administrative fairness, ethics and writing skills.	2	PD	varies
Administrative Law Training Course <ul style="list-style-type: none"> Delivered by Legal Services Branch, Ministry of the Attorney General 	1	PD	1.5 days