IDENTIFICATION

Department	Position Title	
Northwest Territories Health and Social Services Authority	Comptroller – Beaufort Delta Region	
Position Number	**Community**	**Division/Region**
48- 17610	Yellowknife	Financial Services, Reporting and Treasury/Headquarters

PURPOSE OF THE POSITION

The Comptroller – Beaufort Delta Region (Comptroller) is responsible and accountable for the overall financial management of the NTHSSA Inuvik Region to ensure the organization operates in accordance with governing legislation, policies, procedures, and guidelines.

The Comptroller provides leadership in the management of the financial planning, budgeting, accounting, financial reporting, CRA compliance, physician billing, and sundry administrative services. This includes participating in Inuvik strategic planning, preparing budgets, as well as monitoring 3rd party funding and contribution agreements and service providers in various communities.

SCOPE

NTHSSA is an independent public agency delivering a full range of health and social services programs and services under the jurisdiction of the HSS to the public. The authority for NTHSSA to exist comes from the Hospital Insurance and Health and Social Services Administration Act (HIHSSA). This includes the establishment and appointment of the NTHSSA Leadership Council (Council) to govern the Authority. A Finance Committee exists as a subcommittee of the Council that considers all financial matters before they are presented to the Council.

Although this is the overarching legislation, NTHSSA in partnership with the DHSS has delegated authority to administer and comply with all or parts of many other NT health and social services Acts including but not limited to the: *Health Information Act*, *Health And Social Services Professions Act*, *Child And Family Services Act*, *Medical Care Act*, *Medical Professions Act, Mental Health Act, Midwifery Profession Act, Nursing Profession Act, Ophthalmic Medical Assistance Act, Optometry Act, Public Health Act* and *Social Work Profession Act.* Programs and services include primary, secondary, and tertiary health and social services covering family services, protection services, continuing care services, diagnostic and curative services, care placements, mental health, addictions, rehabilitation, and developmental activities. Along with the many clinics and health care centres operating throughout the NT, there are two hospitals under NTHSSA responsibility: a regional hospital in Inuvik and one in Yellowknife servicing the entire NT. The hospital in Yellowknife is the Stanton Territorial Hospital (STH) and provides a full spectrum of acute, outpatient and extended care services. It is the largest Branch of NTHSSA and is a key part of the territorial integrated approach to healthcare.

Two jurisdictions: Hay River and Tłı̨chǫ within the NT deliver local health and social services independent of NTHSSA. This situation adds a layer of complexity as the administration and assurance that local services are provided at NTHSSA standards must be established through a collaborative arrangement documented in a Memorandum of Understanding (MOU) between each jurisdiction and the Authority.

The remainder of the NWT is part of NTHSSA and is divided into five regions: Beaufort Delta, Sahtu, Dehcho, Fort Smith and Yellowknife.

NTHSSA also provides specialized medical services that are not available locally to residents of the Kitikmeot region of Nunavut through a formal agreement with the Government of Nunavut (GN). Hospital and emergency health care services are also made available to non-residents employed and working in the NT in the mining and other business sectors through several third-party formal contracts with employers.

NTHSSA employees are part of the GNWT employment pool. NTHSSA is the largest employment entity within the GNWT departments, boards and agencies, with a very wide range of classifications of employees including medical specialists, professionals, management, office staff, union employees, 24/7 essential services, part-time, full-time, casual and shift work.

As a public agency, the Authority is required to comply with all relevant GNWT legislation, policy frameworks and manuals. Key financial and administration components of this obligation include the NT *FAA* and Regulations and manuals, NT *PSA* and Regulations, Human Resources Manuals, GNWT financial and accounting policies and procedures, and PSAS and GAAP. NTHSSA is directly accountable to the Administrator as well as DHSS and through DHSS to the NT Financial Management Board (FMB), GNWT Executive Council (Cabinet) and the NWT Legislative Assembly.

A public report including the audited financial statements must be tabled in the NWT Legislative Assembly annually. The Office of the Auditor General (OAG) performs the audit of NTHSSA separate and apart from the GNWT audit. This results in a direct relationship between the OAG and the Authority.

Accurate, timely, comprehensive, and understandable financial reporting is essential, not only to prepare the annual audited financial statements but also to complete financial statements, claims and reports related to comprehensive funding agreements. The consequences of not meeting deadlines from various sources such as dates entrenched in legislation, set by the OAG, set by DHSS or other GNWT sources and/or included as terms and conditions of contribution agreements can be significant. These potential consequences include the loss of revenue, official criticism by the OAG, and political concern raised in the Legislative Assembly.

Operating at arm's length from government, the Authority is required to cover all expenses from the revenues received from public sector contribution agreements and MOUs, and contracts with the private sector. The primary contribution to operate comes from a complex core funding agreement from DHSS. As well, DHSS also provides several sources of targeted funding which are limited to specific programs and services and as such require separate accounting and reporting for each individual agreement. Many of these targeted contributions come through DHSS from the Government of Canada. These federal/territorial agreements have their own set of accountability requirements. To access these funds, NTHSSA must ensure the internal financial accounting structure and reporting meets the terms and conditions of these DHSS/Government of Canada agreements. NTHSSA also receives funding through the agreement with the GN, MOUs with Hay River Health and Social Services Authority (HRHSSA) and the Tłı̨chǫ Community Services Agency (TCSA) and private sector contracts for services to non-residents working in the NT.

Developing comprehensive fiscal policies and strategic plans and reliable budgets, establishing strong financial controls, ensuring all potential revenues are collected, implementing comprehensive accounting and tracking practices, and ensuring accurate and timely reporting is occurring are all essential to the ongoing success of NTHSSA. The Authority manages a full range of financial and accounting operations covering Operations Expenses and Revenues, maintains and manages its own Treasury functions; bank accounts; Accounts Receivable; Accounts Payable; Materials Management; Comptrollership; protection of assets; contract administration; budgeting; fiscal planning; variance analysis, forecasting and reporting; financial statement preparation and reporting functions. Although the Authority operates its accounting and payroll systems on the GNWT's System for Accounting and Management (SAM) and utilizes GNWT Shared Services functions for processing transactions, it does not access GNWT central agencies directly for most centrally managed and coordinated services in conjunction with government departments. The Finance Branch is the "central agency" for NTHSSA performing many of the same functions as the Department of Finance (FIN) does for GNWT departments.

The NTHSSA is confronted with significant financial challenges due to substantially rising inflationary costs and constant growth in demand for services while funding sources are not keeping pace. This has resulted in a continual rising of the accumulated debt. This fiscal situation places a great deal of pressure on the Finance Branch to ensure NTHSSA can continue to cover operational needs and at the same time control expenditures as much as possible. In this environment financial sustainability has become a major concern.

NTHSSA has the largest budget and operational expenditures of any single entity within the Government of Northwest Territories departments and agencies after accounting for the funding paid out from departments to public agencies. Factoring in the fact that the Authority is carrying a significant deficit which is rising every year means that comprehensive analysis of financial operations, accurate forecasting based on well thought-out models and methods and regular monitoring of variance reports has become a fundamental part of financial business operations. Accurate and comprehensive forecasting and variance reports are essential to allow good decision making with respect to budget allocations and operational spending for NTHSSA as whole, including at the governing body level.

NTHSSA is comprised of seven Branches headquartered in Yellowknife. The Branches are Office of the Chief Executive Officer (CEO), Finance; Clinical Integration; Child, Family and Community Wellness; Corporate and Support Service; Regional Operations, and Stanton Territorial Hospital.

The Comptroller is part of the finance team and reports directly to the Territorial Manager Financial Services and indirectly to the Beaufort Delta Chief Operating Officer. Located in Yellowknife, the Comptroller is responsible for supervising the Financial Management Officer and the Accounts Receivable Clerk for Beaufort Delta.

The Comptroller performs a pivotal role in the NTHSSA Comptrollership. The Comptroller works closely with Beaufort Delta management and staff, as well multiple financial staff both within the NTHSSA and the GNWT.

These roles are performed in the context of ensuring compliance with the Authority's Purpose, Guiding Principles and Values, the Department of Health and Social Services (DHSS) specific legislation, the NT *Public Services Act*, *Financial Administration Act* (FAA), Generally Accepting Accounting Principles (GAAP) and Public Sector Accounting Standards (PSAS), GNWT related policies and manuals, and NWT Human Resources legislation the NWT Public Service Collective Agreements, and all other relevant government legislation, policies and procedures.

DIMENSIONS

The source of the following information is the 2022-23 Annual Report:

- Number of Employees: 1891
- Budget: Revenues: $400M
- Operations Expenses: $432M
- Actuals: Revenues: $481M (94.4% from GNWT)
- Total Expenditures: $533M
- Deficit: $52M
- Accumulated Deficit: $245M
- Net Debt: $255M

Other key dimensions include:

- Financial Systems: SAM (System for Accountability and Management)

RESPONSIBILITIES

1. **Supporting Management in Completing the Quarterly Variance Process**
   - Training and supporting Financial Management Officers in variance process.
   - Assign areas to Financial Management Officers for their support.
   - Ensuring projection data is correctly entered into the SAM financial system.
   - Assisting with identifying errors in coding.
   - Supporting Management in completing operations and maintenance projections including determining projections relating to contracts and inventory management.
   - Supporting Management in providing adequate variance explanations.
   - Reviewing Financial Management Officer's work to ensure accuracy.
   - Ensuring that variance reports are completed and reviewed by the COO within the deadlines set by the variance schedule.
   - Completing any follow up investigations on items arising from the variance process.
   - Completing or communicating corrections for all errors identified.
   - Provide feedback and coaching to the Financial Management Officers and Financial Services Officers.

2. **Supporting Management in completing the Yearly Budget Process**
   - Training and supporting Financial Management Officers in budget process.
   - Assign areas to Financial Management Officers for their support.
   - Assist management with completing all budget spreadsheets including revenue, expenses and compensation and benefits.
   - Identify areas for expense reallocation.
   - Identify areas under budgeted.
   - Ensure all contracts and agreements are included in the budget.

- Assist with reallocation of budgets between units within Inuvik and other NTHSSA divisions.
- Ensure budget documents are completed and reviewed by the COO within the deadlines set by the budget schedule.
- Support Management of Inuvik in preparation of Forced Growth, New Initiatives and Supplementary appropriations.

3. **Manage Day-To-Day Financial Operations related to expenditure and revenue management**
   - Providing financial training to Inuvik management and Staff.
   - Complete regular reviews of financial transactions to ensure accuracy of entries.
   - Identifying areas with reoccurring errors and reporting to Management for training needs.
   - Provide account coding information support to Inuvik staff.
   - Assisting the AR division and Management with revenue recoveries relating to a variety of billbacks for services, materials, rent, parking or others.
   - Act as a backup payment location for patients.
   - Responsible for ensuring that restricted or third-party expenses and revenue is maximized by working with management.
   - Responsible for working with management on identification of areas of cost savings and revenue generation without impacting patient care.
   - Creation of new policies and procedures to ensure that Inuvik Hospital is capturing all revenue and minimizing expenses.
   - Assisting Management in understanding payroll related reports.

4. **Reviews and approves all NTHSSA Visa One Transactions**
   - Receives monthly Visa reconciliations and reviews for completeness including ensuring that appropriate approvals and backup are provided.
   - Ensures that transactions have met all NTHSSA Visa and Procurement Guidelines.
   - Verifies expense coding for accuracy in relation to divisional appropriations.
   - Process the necessary Journal entries for VISA coding corrections.

5. **Account Payable Activities**
   - Accountable for Inuvik's accounts payable activities. Responsible for ensuring activities which are related to entering invoices, processing cheques, file administration, vendor management, and bi-weekly payroll imports are completed in a timely, accurate, and efficient manner.

6. **Provides oversight, direction and is accountable for the billing activities for services rendered to individuals, insurers and other third parties in accordance with relevant acts, regulations, policies and procedures.**

7. **Provides support for NTHSSA's year-end audit**
   - Provides support with all year-end close process working papers and submissions;
   - Prepares journal adjusting entries, including post-closing adjustments
   - Assist with the year and accrual process for both Revenue and expense accrual
   - Assists with providing year-end audit sampling support

8. **Other Duties**
   - Providing human resource supervision for the Financial Management Officer and Accounts Receivable Clerk.
   - Assisting with inventory year end count processes.
   - Other duties as requested.

WORKING CONDITIONS

Physical Demands

No unusual physical demands.

Environmental Conditions

No unusual environmental conditions.

Sensory Demands

No unusual sensory demands.

Mental Demands

The incumbent manages tight deadlines that often require overtime. The assigned work requires intense concentration, attention to detail and the ability to manage changing priorities and disruptions.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of Generally Accepted Accounting Principles (GAAP) and Public Sector Accounting Standards (PSAS).
- Knowledge in budgeting, accounting principles and practices, financial management, financial information systems, and audit practices.
- Knowledge of internal control frameworks and processes.
- Demonstrated critical and analytical thinking knowledge of Annual Budget and Financial Cycles.
- Understanding of organizational structures and management relationships.
- Ability to design and develop financial procedures.

- Knowledge of cash flows and historical trend analysis.
- Ability to interpret, analyze and prepare financial statements and reports.
- Ability to understand legislation, regulations, policies, and procedures.
- Proficiency in managing large data sets and making linkages among various sources of data.
- Knowledge of computer-based accounting applications, windows based operating systems, word processing, databases, and spreadsheet applications, communication software and online mainframe and billing systems.
- Demonstrated problem solving, analytical and evaluation skills.
- Communications skills (written and verbal) and interpersonal skills.
- Organizational and time management skills, including the ability to plan, coordinate, prioritize and meet deadlines.
- A high degree of adaptability, flexibility and initiative is essential.
- Ability to work with people in an effective, tactful manner.
- This position requires independent judgment and discretion enabling the incumbent to work independently under general direction.
- Ability to commit to actively upholding and consistently practicing personal diversity, inclusion and cultural awareness, as well as safety and sensitivity approaches in the workplace.

Typically, the above qualifications would be attained by:

A bachelor's degree in a related field (Accounting, Business, Commerce, Finance) coupled with a recognized professional accounting designation (CPA), and 3 years of relevant experience.

Equivalent combinations of education and experience may be considered.

ADDITIONAL REQUIREMENTS

Position Security (check one)

☐ No criminal records check required
☒ Position of Trust – criminal records check required
☐ Highly sensitive position – requires verification of identity and a criminal records check

French language (check one if applicable)

☐ French required (must identify required level below)
Level required for this Designated Position is:
ORAL EXPRESSION AND COMPREHENSION
Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐
READING COMPREHENSION:
Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐
WRITING SKILLS:

Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐

☐ French preferred

Indigenous language: Select language

☐ Required
☐ Preferred