

IDENTIFICATION

| Department | Position Title | |
|--------------------|---|-----------------------------------|
| Finance | Assistant Deputy Minister – Comptroller General | |
| Position Number(s) | Community | Division/Region(s) |
| 15-13165 | Yellowknife | Office of the Comptroller General |

PURPOSE OF THE POSITION

The Assistant Deputy Minister – Comptroller General (Comptroller General) is accountable to the Deputy Minister of the Department of Finance/Secretary of the Financial Management Board, for leadership and advice in developing and implementing modern management systems and approaches across government, the form and content of the government's financial systems, and reporting to the Public on the financial results of the government. The Comptroller General is responsible for the administration of compensation and benefits for GNWT employees, NWT HC employees and employees and Public Agencies. The Comptroller General is a statutory appointment of Minister of Finance under the Financial Administration Act, and is directly responsible to the Minister and the Financial Management Board for carrying out those responsibilities. The Act charges the incumbent with specific responsibilities related to the preparation of the Public Accounts, the form and content of the GNWT's financial records, establishing the systems of financial controls for government, and any other duties assigned by the Minister of Finance or the Financial Management Board.

The Comptroller General is a member of the Departmental Senior Management Committee and is expected to contribute broadly to the achievement of the Department's vision, goals, and strategic direction through strong leadership and management activities.

SCOPE

ORGANIZATIONAL STRUCTURE

The Comptroller General is one of seven positions reporting to the Deputy Minister. Other positions reporting to the Deputy include:

- Assistant Deputy Minister, Budget, Treasury and Debt Management
- Chief Information Officer

- Director, Fiscal Policy
- Director, Corporate Affairs
- Territorial Statistician
- Executive Secretary

Reporting to the ADM, OCG are six positions:

- Executive Assistant (shared with DM and ADM, Budget Treasury and Debt Management)
- Assistant Comptroller General
- Executive Director, Financial Shared Services
- Director, Employee Services
- Director, Internal Audit
- Director, Information Systems Shared Services

DIMENSIONS

Direct Reports 6
 Total Staff 195
 O&M Budget \$49M
 Exercise of Accounting Authority
 Payroll disbursements – over \$700M
 Other disbursements – over \$1B

Assistant Comptroller General Services (13 positions)

The Assistant Comptroller General is delegated statutory authorities of the Comptroller General pursuant to the Financial Administration Act and has primary day to day responsibilities related to the preparation of the Public Accounts, the form and content of the GNWT's financial records, establishing the systems of financial controls for government, coordination of the write-off of debt, oversight of all GNWT financial systems both in existence and planned, approval of accounting officers, administration of garnishees against public servants, assignment of debt, tracking a reporting loss of assets, and other statutory responsibilities.

The position is also responsible for the centralize collection of debt function for the GNWT and maintenance and interpretation of the Financial Administration Manual and the Procurement Procedures Manual. The position is also responsible for external accounting related to Royalties and Net Fiscal Benefit under the Devolution Agreement, the GNWT Heritage Fund, and other reporting to Canada under Federal Infrastructure Programs. The position is the primary "owner" of the GNWT's financial accounting system and therefore is responsible to ensure it ongoing maintenance and upkeep through the Information System Shared Services governance structure.

Executive Director, Financial Shared Services (77 positions)

The Executive Director of Financial Shared Services is responsible for provide financial transaction processing services for all GNWT departments and the Northwest Territories Housing Corporation. This includes the exercise of Accounting Authority for all transactions across the GNWT, common GNWT cash receipting, data maintenance in SAM and cheque run and other operational cycles in the financial system. Financial Shared Services provides services from 6 service centres across the NWT. The position also administers Service Partnership Agreements with all GNWT Departments and the NWTHC.

Director, Employee Services (75 positions)

The Director, Employee Services is responsible for providing compensation, benefits, and data management services for the public service. This includes payroll services for all GNWT full-time, part-time, and casual employees, including boards and agencies such as the Health and Social Services Authorities and Divisional Boards of Education. As well as other individuals who provide services to the GNWT such as honoraria recipients, physicians, judges and Members of the Legislative Assembly. The position is also responsible for the delivery of employee benefits services for the public service as well as counseling on extended leave and retirement processes for all GNWT employees. Employee Services provides from 7 service centres across the NWT. The position also administers Service Partnership agreements with the Department of Human Resources, GNWT Departments and Boards and Agencies.

Director, Information Systems Shares Services (19)

The Director, Information System Shared Services is responsible for the operation of a GNWT Enterprise, Resource Planning (ERP) Shared Services. The position manages the provision of application support services to the Department of Finance, Department of Human Resources, the NWTHC and other Departments for the operation of Peoplesoft Financials (SAM) and Peoplesoft Human Capital Management and other applications and modules that support corporate activities. The Director operationally is accountable to a multi-department governance structure that sets strategic direction for systems maintenance and development. The Director also administers a Service Partnership Agreement (SPA) with DHR for application support related to the maintenance of HR systems and modules. Another SPA is established with Finance for applications support related to Payroll and SAM.

Director, Internal Audit (11 positions)

The Director is accountable for the provision of a broad, comprehensive internal audit function with GNWT departments. Internal auditing is an integral element of the accountability process by providing senior management with an independent, systematic appraisal of departmental operations, for the purpose of advising them with regard to the efficiency, economy, and operational effectiveness of internal policies, practices and

controls and whether activities have been conducted in accordance with relevant authorities.

The annual work plan of Internal Audit is approved by the GNWT Audit committee which is chaired by the Deputy Minister of Finance and is made up of DM's from various Departments and the ADM, Office of the Comptroller General. The Director, Internal Audit is responsible to the Audit Committee for completion of its workplan and the results of its audits. The results of audit are reported to the respective Departmental Deputy Ministers. The Comptroller General reports to the Financial Management Board every instance where serious problems may arise from inadequate responses to Internal Audit Bureau recommendations.

The Director is responsible to the Comptroller General for administrative and management functions. Some aspects of the Director's performance are evaluated by the Chair of the Audit Committee. In addition the Director is directly responsible to the Comptroller General for the conduct and reporting on special investigations into loss or fraud.

RESPONSIBILITIES

The Department of Finance performs a key coordination, advisory and control functions for the GNWT. Through the Secretary of the Financial Management Board, advice is provided to the Minister of Finance, Executive Council and Minister's offices.

The Department of Finance has responsibility for providing strategic financial advice on matters that have government-wide implications, coordinating the development and implementation of the government-wide financial planning processes; and ensuring that the government has current, consistent and accurate financial information available.

The Chairman of the Financial Management Board has a number of accountabilities which arise from the *Financial Administration Act (FAA)* and establishment policy that the incumbent is responsible for. These include developing financial policies, systems and procedures required in support of all government operations. A policy framework for the safeguarding the physical and financial resources of the government is developed, maintained, and promoted across all Departments. Advice and support is provided to government departments and agencies on the appropriate development of policies and systems required for the management of government resources.

There is the responsibility to provide accurate and timely financial reports and information on the government's financial position and on the results of operations. This is in part accomplished through the production of the Public Accounts, as well as supporting adequate financial information systems so that this information is routinely available to managers across government.

The Comptroller General is also responsible for the monitoring and enforcing the government's financial legislation and policies where required. This includes activities of

Government Accounting as well as Internal Audit. Functions specifically conducted by Internal Audit include:

- Operational or value for money audits
- Performance audits
- Attest and compliance audits
- Information technology audits
- Special investigations
- Comprehensive program evaluations

The incumbent also provide centralized credit/collections and general accounting services to all government departments. Centralized credit/collections, general accounting and financial reporting support services are provided to Boards and Agencies, as defined by agreements with those Boards and Agencies.

The incumbent is also responsible for the administration of pay and benefits for the public service of the GNWT and its public agencies. Compensation and benefits exceeds \$700M annually and grows annually with collective bargaining increase and increases to the public service.

The incumbent is also responsible through Financial Shares Services of financial transaction processing for the GNWT and NWT HC. Annually this represents of \$1B in transactions.

The Assistant Deputy Minister – Office of the Comptroller General is appointed by the Minister of Finance to be the Comptroller General as defined under the *Financial Administration Act (FAA)*.

A challenge for the incumbent is to develop and foster strong relationships with Senior Management within Department as the position does not have the authority to direct Department's in all areas for which the incumbent carries responsibilities. Therefore successful implementation of strong modern management practices related to government resources is largely accomplished through excellent interpersonal relationships and problem solving skills.

SPECIFIC ACCOUNTABILITIES

1. Statutory duties of the Comptroller General under the *FAA* include:
 - a. ensure that Public Accounts are prepared for each fiscal year;
 - b. establish the form and content of the financial records and accounting systems for the Government;
 - c. establish and maintain systems and procedures to ensure that
 - i. all public money is collected and accounted for,
 - ii. all public property is properly controlled,
 - iii. all disbursements are properly authorized, and

- d. any other financial matter under the responsibility of the Comptroller General is carried out in accordance with his or her requirements; and
 - e. perform any other duties that may be assigned by the Minister of Finance or Financial Management Board.
2. Various other duties of the Comptroller General are specified throughout the FAA which include:
 - a. Defining the records required respecting the recording of public money (Sec 15);
 - b. Repayment of money received by government (Sec 19);
 - c. Authority to invoke or waive set-offs of monies owed to the GNWT against monies owed by the GNWT(Sec 22);
 - d. Maintain records of amounts written off (sec 26);
 - e. Recording, accruing and charging expenditures related to liabilities and provision of losses (Sec 35,36 & 37);
 - f. Approval of accounting officers (Sec 41 & 42);
 - g. Authority to request copies of contracts (Sec 47);
 - h. Authority and reposting on prohibition of disbursements (Sec 50 & 51);
 - i. Establishing form and accountability for disbursements (Sec 52 & 53);
 - j. Responsibilities for issuance and accountability for accountable advances (Sec 54);
 - k. Defining information requirements for revolving funds (Sec 60);
 - l. Authority to consent to assignments of debts (sec 69);
3. Responsible for the operations of Financial Shares Services which operates under a service partnership agreement with Departments and NWTHC.
4. Responsible for the operations of Employee Services which provides compensation and benefits services to GNWT departments and Public Agencies under a number of shared partnership agreements.
5. Responsible for the operations of Information System Shared Services which provide application support and development services for the Departments of Finance and Human Resources under shared partnership agreements.
6. Responsible for the administration of the Internal Audit Bureau which obtains its mandate and work-plan from the Internal Audit Committee which is a Deputy Committee chaired by the Deputy Minister of Finance.
7. Lead and coordinate the development and implementation of modern management practices across government.
8. Provide quality advice and information to the Secretary to the Financial Management Board, Minister of Finance, and other decision makers as required.

9. Contribute to the effective management of the Department through positive collaboration with the Deputy Minister and other senior officials of the Department.
10. Represent the GNWT in official contacts with governments, private and public corporations/agencies, aboriginal organizations as it relates to matters under the responsibility of the Comptroller General.
11. Participate as a member of the Departmental Senior Management Committee in the development and implementation of strategic and operational activities.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge

- Current knowledge of Public Sector Accounting Standards.
- Knowledge and understanding of Modern Management technics.
- Knowledge and understanding of shared services concepts and continuous improvement organizations.
- Knowledge of change management principles and processes.
- Knowledge and understanding of Enterprise Resources Planning (ERP) systems and applications.
- Knowledge and understanding of internal control and risk management frameworks.
- Knowledge and understanding of public government and the operating of a legislative, regulatory and policy framework.

Skills and Abilities

Authentic leadership

- Creates and positive team environment.
- Builds effective and productive teams.
- Acts as a role model for peers, direct report, and the organization.

Systems thinking

- Analyzes potential solutions using diverse information.
- Applies long-term and broad perspective.
- Incorporates trend and inter-connections.
- Understand impacts on visions and connections.

Engaging others

- Makes key contacts and shares information.
- Develops effective relationships.
- Maintains and uses a wide circle of contacts.
- Builds networks and partnerships.

Action management

- Improves performance and adapts readily.
- Set challenging objectives and helps others adapt.
- Improves performance more broadly and gains commitment for change.
- Long-term view to goals and implements change.

People management

- Improves self and gives direction to others.
- Stays current and gives constructive feedback.
- Motivates teams and acts as a coach/mentor.
- Plans for future human resource needs and fosters learning.

Sustainable management

- Makes links between sustainability and success of the organization.
- Improves sustainability practices.
- Develops, implements and monitors systems.
- Plans for the future sustainability of the organization.

Typically, the above qualifications would be attained by:

These knowledge, skills and abilities are typically obtained through a university degree, a recognized Canadian accounting designation, public practice audit and accounting experience, multi sector government experience, strategic planning experience, project management experience, working with legislative frameworks and 15 years of progressively responsible experience including management and supervisory experience.

WORKING CONDITIONS

Physical Demands

The position works in a typical office setting and there are no unusual physical demands.

Environmental Conditions

The position works in a typical office setting and there are no unusual environmental conditions.

Sensory Demands

A typical office setting and there' are no unusual sensory demands.

Mental Demands

This position requires frequent changes in priorities and an ability to "think on your feet" when discussing issues with staff, supervisors and particularly clients in order to present all of the appropriate information in a convincing yet collaborative manner (50% of the time).

The position has to deal with external stakeholder external to the Department including other Departments, private sector and members of the Cabinet and the Legislative Assembly.

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

