



## IDENTIFICATION

Department	Position Title	
Environment and Climate Change	Financial Management Officer	
Position Number	Community	Division/Region
23-14151	Yellowknife	Finance and Capital Planning/HQ

## PURPOSE OF THE POSITION

The Financial Management Officer is responsible for a range of analytical, internal control, audit and comptrollership functions in the Financial Operations Unit within the Finance and Capital Planning Division of the Department of Environment and Climate Change (ECC) to ensure the integrity of financial expenditure and revenue activities and results of operations in compliance with legislation, policies, generally accepted accounting principles (GAAP) and Public Sector Accounting Standards (PSAS).

## SCOPE

Located in Yellowknife and reporting to the Manager of Financial Operations (Manager), the Financial Management Officer provides financial analysis and information, business advisory and best practice services to departmental teams, and monitors a wide range of financial support services and transactions in headquarters, five regional offices and one satellite office, to ensure that activities are efficient, effective and compliant with Government of Northwest Territories (GNWT) financial regulations and policies and accounting systems including the System for Accountability and Management (SAM), and are compliant with the department's financial policies and business processes.

The Financial Management Officer works within a legislative framework which includes the *Financial Administration Act* (FAA) and Regulations; *Public Service Act* and Regulations; Contract Regulations; *Public Land Act* and Regulations as they come into force; Canada Mining Regulations; *The Area Development Act*; *Planning Act*; *Mackenzie Valley Resource Management Act* and Regulations; *Impact Assessment Act*; *Surface Rights Board Act* and Regulations, *Wildlife Act* and Regulations and *Forest Act* and Regulations. The incumbent must also perform their duties in considerations of the settled Lands, Resources and Self-government Agreements within the NWT; Interim Measures Agreements; Interim Land Withdrawals; Devolutions Final



Agreement; Land Use Sustainability Framework; GNWT Ecological Representation Network Plan; Sustainable Development Policy (GNWT and Canada); Mineral Development Strategy; Economic Opportunity Strategy; Water Stewardship Strategy; Land Pricing Policy; the Land Lease Only Policy; the Municipal Lands Policy; the Sustainable Development Policy and the Recreational Leasing Policy, Climate Change Strategic Framework, Water Stewardship Strategy and the Financial Administration Manual (FAM).

The Financial Management Officer supports the development, implementation, interpreting and maintenance of the department's financial and business policies, procedures, and processes, and provides critical analysis of the integrity of the departmental financial operations including the integrity of revenue streams, expenditure transactions, and commitment accounting. The Financial Management Officer carries out various internal control review functions to analyze compliance with existing financial practices and to ensure on-going compliance with financial policies and procedures, and to ensure that all financial transactions and records adhere to government regulation, policies and procedures, GAAP and PSAS. These services also include the development and delivery of customized training and departmental financial and business process tools and manuals, tailored to the department's needs.

The Financial Management Officer performs complex analyses that require a thorough knowledge of accounting principles, and technical knowledge and expertise on the GNWT's SAM. The position has a significant impact on the accuracy, integrity, security, and efficiency of operations as poorly analyzed operations and maintenance and capital transactions, or poorly analyzed revenue streams that the department and government should collect under legislative and regulatory frameworks, or poorly monitored accounts owing could result in untoward situations, financial risk to government and public money, and significant losses.

The position works closely with the GNWT Procurement Shared Services and Financial and Employee Shared Services (PSS and FESS), and taxation and collections divisions in the Department of Finance, to represent the interests of the division and department. The incumbent must also work closely with financial managers and program staff with expenditure authority and revenue authority.

## **RESPONSIBILITIES**

### **1. Provide sound financial advice and support to expenditure and revenue authorities and enhance, implement, and monitor departmental financial procedures to ensure effective financial operations.**

- Provide sound advice and technical financial support to departmental expenditure and revenue authorities on financial policy and financial and administrative business processes to support delivery of departmental programs and to avoid non-compliance with acts and regulations.



- Monitor and maintain established financial and administrative business process procedures, and lead implementation of new or amended business processes across the department.
- Monitor department-wide compliance with established GNWT and departmental financial policies and practices and business processes.
- Support the Manager Financial Operations in developing internal audit review plans for compliance audits.

**2. Analyze regulatory revenue transactions and recording of lease rent revenue and receivables ensuring accuracy and completeness and adherence to contractual obligations, departmental business processes, and departmental and government policies and regulations.**

- Monitor and analyze departmental receipt of monies, collection of regulatory revenues and billing and collection of lease rents, to ensure the integrity, completeness and accuracy of all departmental revenues and the safeguarding, and prompt deposit of revenues and recoveries in compliance with GAAP, PSAS, FAM and departmental financial and administrative business and internal control processes.
- Monitor the administration and collection of rates and fees for compliance with legislative and regulatory frameworks.
- Analyze processed financial transactions and receipted monies for regulatory fees, and for payments on customer receivable accounts, analyze the completeness and accuracy of deposits through departmental cash drawers, the handling of monies including the adequacy of segregation of duties, and ensure the accurate recording of revenue in government accounts.
- Analyze the integrity, accuracy, and completeness of the monthly recurring lease roll for automated land lease rent billings in the SAM, for compliance with contractual obligations and departmental financial business processes, reconcile to land administration subsidiary systems data, and follow up on all irregularities with land administrators through to corrective action.
- Analyze requests for land lease rent invoices or land lease rent credit notes, for compliance with contractual obligations and financial business processes, reconcile to land administration subsidiary systems data, and follow up on all irregularities with land administrators through to corrective action.
- Monitor the accuracy and timely recording of all customer payments on account and take timely corrective action to resolve.
- Develop and maintain relationships with land administrators in headquarters and regional offices and monitor, report and follow up on delinquent lease rents with land administrators.
- Manage revenue stream data and collection success data, with the ability to data mine and translate financial data effectively and respond to ad-hoc reporting requirements.



- Analyze for adequacy of allowance for doubtful receivables and analyze and prepare documentation and submissions for the forgiveness of account situations.
- Monitor variances between expected and collected revenue streams, including undertaking detailed analytics on recorded revenues, identification of areas of concern, and exception reporting.
- Undertake data analytics for the development of annual estimates for revenue.
- Assist with maintaining, developing, and implementing best practices for the collection of revenue and receivables.

**3. Analyze financial expenditure transactions ensuring accuracy and completeness, and adherence to departmental business processes, and compliance with departmental and government policies and financial regulations.**

- Maintain the financial approval authority's spreadsheet in current state, approved by the Director of Finance and Deputy Minister, and monitor compliance with Minister and Deputy Minister delegated authorities.
- Manage the process and maintain records for Signing Authority designations and ensure specimen signature records are current and accessible, including analyzing authorities for individuals holding temporary "acting" appointments and accompanying signing authority responsibilities.
- Manage the process for SAM security access, ensuring appropriate access for only authorized staff, for authorized periods of time.
- Administer and maintain procurement, travel corporate credit cards, and ensure departmental cardholders are informed and trained on the departmental and government policies on use of a corporate credit card and informed and trained on the associated responsibilities and accountabilities of a corporate credit card holder.
- Actively monitor corporate credit card activity, audit purchases for compliance with FAM, policies, contract regulations, and departmental financial and administrative business processes, identify training needs through to corrective action, identify fraudulent activities or irregularities or non-compliance, inform divisional management, and take corrective action as directed in accordance with applicable acts and regulation or policies and processes.
- Manage the Chart of Accounts for operations and expenditure, and capital projects and Activities.
- Conduct regular and ongoing reviews of daily posted commitment and expenditure transactions electronically approved by expenditure and contract authorities in the government's SAM, monitor the input of purchase orders and change orders into the SAM, review for required and appropriate supporting documentation, accuracy of coding, compliance with spending authority and pursuant to an appropriation with sufficient free balance, identify training needs through to corrective action, identify areas of concern to divisional management, and take corrective action as directed in accordance with applicable acts and regulation or policies and processes.



- Initiate journal entries for adjustments and corrections and year-end accruals, to ensure the accuracy and integrity of the department's financial records.
- Analyze chargeback agreements and integrity and accuracy of chargeback Expenditures.
- Maintain the controllable asset register in current state and maintain the capital fixed asset register including asset additions, disposals, transfers or write-offs.
- Monitor for timely payment of vendors, and taxable payments to vendors, in compliance with government policies, monitor for late payment penalties incurred, liaise when needed with vendors or expenditure and contract authorities, identify concerns to divisional management and take corrective action as directed in accordance with applicable acts and regulation or policies and processes.
- Communicate effectively with staff when information is requested, problems arise, and for sharing information.
- Establish and maintain up-to-date financial files for accounts payable and administer financial records in accordance with Government records management storage and disposal policies 4. Monitor departmental contracting, departmental projects funding by third parties, and departmental contribution funding agreements to ensure that contracts meet policy requirements and are administered in an effective and timely manner.
- Provide clarity and assistance on government contract regulations and policies, and departmental business processes, and liaise as required between program managers and PSS Procurement Specialists for financial requirements of contract administration including contracts awarded through invitational, public, sole source, and/or negotiated processes, including ensuring that all contracts meet government contract regulations.
- Monitor and provide advice to program managers in the development and administration of service contract procurement activities that are less than \$10,000 and goods procurement activities that are less than \$25,000.
- Monitor and ensure that contract authorities are meeting Workers Safety and Compensation Commission requirements before, and at contract completion, identify issues, and take corrective action.
- Coordinate and compile documentation for internal control reviews of contract payments, or contract audits, for compliance with policy, and contract change orders.
- Develop and maintain electronic tracking systems and processes related to contract administration for the department, monitor status of all contracts and maintain records of all contracts.
- Monitor projects funded by third parties for compliance with contract obligations, analyze accounting treatment, and prepare financial reporting schedules and documentation within time constraints.
- Monitor contribution funding programs managed by departmental program managers, including accountable advances to ensure timely flow of funding, monitoring and follow-up on reporting submissions and adherence to accountability requirements, and identify areas of concern and take corrective action.



- Prepare financial statements for reporting purposes related to a wide range of contribution agreements executed by the department.

**4. Conduct analysis and reconciliations and support accurate and timely financial reporting.**

- Provide transactional and financial analysis and technical accounting support for the development of the department's Public Accounts.
- Provide data collection and reporting to support business decision making.
- Consult with program managers to provide meaningful financial reports on a regular basis.
- Conduct regular internal control reviews of contract authority compliance with Worker's Safety and Compensation Commission requirements and report timely to Office of the Comptroller General.
- Complete reconciliations of contracts and contracts change orders executed and recorded in SAM, for quarterly public reporting.
- Provide assistance to auditors and external consultants when required 6. Provide central coordination and instruction to departmental employees to facilitate department-wide compliance with established financial, business and administrative, and human resource policies and practices Coordinate and deliver training to staff to operate systems effectively.
- Oversee and deliver orientation for new employees, and provide ongoing coaching, leadership and training of departmental staff on the department's financial and administrative business policies and processes, and the division's residual responsibilities in supporting the financial processing requirements of the FESS, to help achieve accurate and timely financial support.
- Identify gaps in training and business processes and recommend areas for improvement.
- Track training delivered and provided on-demand reporting.
- Provide oversight and coordination with PSS for contract and procurement training.

**5. Lead departmental year-end financial processes to ensure compliance with financial standards, policies, and practices.**

- Coordinate the implementation of all year-end financial procedures and requirements including, but not limited to the recording of accrued receivables, accrued liabilities, prepaid expenditures, petty cash, and commitment rollovers, by the appropriate deadlines, and prepare accrual accounting adjustments as required.
- Work with divisions and regions, prepare, analyze, and support numerous corporate working paper requirements of the department for interim and year end Public Accounts requirements, in accordance with year-end directives.
- Respond timely to requests for information from the Office of the Auditor General and others.





**6. Monitor departmental financial information to ensure electronic information is maintained, accurately secured and up to date.**

- Monitor and collaborate with the Manager Financial Operations, the Informatics Shared Services SAM Sustainment team, and the Information System (IS) roles of central agencies regarding accounting and information system issues (i.e., bugs, etc.) for resolution.
- Participate in analyzing or reviewing data and financial information quality and reporting mechanisms, including pre-programmed data quality reports or queries developed by the SAM Sustainment Team, to ensure that they meet business requirements.
- Participate on application client user groups and client focus panels.

**WORKING CONDITIONS**

**Physical Demands**

No unusual demands.

**Environmental Conditions**

No unusual demands.

**Sensory Demands**

No unusual demands.

**Mental Demands**

The incumbent is subject to high levels of stress due to frequent periods of tight and non-discretionary deadlines and competing demands and diverse issues and problems, accompanied by considerable interruptions, requiring the ability to work within in this environment.

**KNOWLEDGE, SKILLS AND ABILITIES**

- Proficiency in generally accepted accounting principles and concepts and the application of theory and principles related to a broad range of commerce, financial, contracting, administration and management issues.
- Knowledge of generally accepted accounting principles and Public Sector Accounting Standards.



- Knowledge and ability to interpret departmental legislation and regulations, the *Financial Administration Act*, Financial Administration Manual and other relevant GNWT Statutes, regulations policies and procedures.
- Knowledge of financial statement and financial report preparation and interpretation.
- Knowledge of contracting regulations and processes.
- Experience in the use of a microcomputer, software applications such as office software, and computerized accounting systems.
- Accounting, mathematical, and analytical skills to interpret and apply accounting concepts and financial terms of contracts and funding agreements.
- Ability to analyze and evaluate complex issues and develop suitable approaches and options for effective operations.
- Ability to use a systematic approach to solving problems independently.
- Ability to communicate clearly and effectively, both verbally and in writing, utilizing tact, diplomacy and persuasion, within a team environment and service division.
- Ability to communicate verbally and in writing with the public, industry, stakeholders and others on a wide range of matters.
- Ability to organize time effectively and meet deadlines.
- Ability to develop relationships within the department and government to facilitate achieving goals and increase the effectiveness of the division and the department.
- Ability to work as a team member on projects.
- Ability to understand and implement relevant financial legislation, regulations, policies and procedures in fulfilling prescribed duties.
- 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:**

Completion of a two-year post-secondary educational program in accounting and financial management, or completion of the second level of the CPA Prep courses, and a minimum of three years directly related experience.

Equivalent combinations of education and experience will 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