



IDENTIFICATION

Department	Position Title	
Northwest Territories Health and Social Services Authority	Manager, Budgeting and Variance Reporting	
Position Number	Community	Division/Region
48-13330	Yellowknife	Financial Planning, Operations and Hospitals Comptrollership /HQ

PURPOSE OF THE POSITION

The Manager Budgeting and Variance Reporting (Manager) performs comprehensive reporting of Northwest Territories (NWT) Health and Social Services Authority (NTHSSA)/(Authority)'s budgeting and variance reporting processes. This includes the projections along with monitoring current expenditures. The Manager oversees the development and consolidation of variance reporting and budgeting standards. The Manager also manages the NTHSSA Chart of Accounts (CoA) and ensure financial data integrity.

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 Tłı̄chǫ 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 Council 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 HS. 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. In order 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 Manager is part of the Financial Planning and Operations, and Hospitals Comptrollership Section, reports to the Director Financial Planning and Operations, and Hospitals Comptrollership and is located in Yellowknife.

The Manager is one of two positions providing the role. Each of the Managers will be responsible for portfolio consisting of various branches and regions within the NTHSSA. The two will also work closely on completing consolidations of the organization-wide materials. The Manager must work in closely with all levels of staff throughout NTHSSA and key Health and Social Services (HSS) staff.

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 *NWT 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 2023-24 Annual Report:

- Number of Employees: 1,870
- Budget: Revenues: \$479M
Operations Expenses: \$524M
- Combined Revenues: \$532M (95% from GNWT)
- Total Expenditures: \$559M
- Deficit: \$27M
- Accumulated Deficit: \$245M



- Net Debt: \$283M

Other key dimensions include:

- Financial Systems: SAM (System for Accountability and Management).
- Other systems that are required for the role.

RESPONSIBILITIES

1. Manage the NTHSSA Budget Monitoring of Revenue and Expenses, including the administration of Compensation and Benefits:

- Developing, implementing, evaluating and performing ongoing reviews of the budget monitoring framework, policies, processes and planning level information.
- Developing variance reporting procedures, manuals and guidelines.
- Developing and training financial support staff and management throughout NTHSSA.
- Developing internal NTHSSA variance templates and documents.
- Reviewing and evaluating variance submissions for accuracy, completeness and integrity of information in consultation with program managers.
- Preparing, reviewing and coordinating briefing notes.
- Consolidating variance reports.
- Preparing NTHSSA consolidated variance reports in the required templates.
- Developing models and methods to forecast future financial needs for the balance of the fiscal year.
- Identifying areas in need of supplementary or forced growth and communicating to other NTHSSA Finance branches and management for further action and adjustments.
- Monitoring budgets and variances and recommending budget adjustments as required.
- Developing, advising and assisting NTHSSA managers in developing program specific submissions and requests.
- Assist the Financial Reporting Unit and Supply Chain Unit by providing financial information for the purposes on internal and external reporting requirement.
- Identifying potential internal control issues and support the budget monitoring solutions.
- Communicating internal control issues and challenges to the Financial Reporting Unit and Supply Chain Unit to mitigate impact on ongoing solutions.
- Maintaining the security for the variance Sharepoint on the GNWT electronic document system.
- Preparing analyses on the impact of financial pressures (e.g. Overtime, benefit costs, supply unit costs, consumption and utilization rates, etc.).
- Support program managers by preparing analyses of financial information to clarify variances and provide business intelligence.



2. Manage the NTHSSA's Annual Budget Development Process:

- Developing, implementing, evaluating and providing ongoing review and analysis of the budget framework, policies, processes and planning level information.
- Developing presentation and training materials, and manuals; and presenting/sharing and training on the budget process to staff throughout NTHSSA.
- Developing the internal NTHSSA budget documents.
- Maintaining the NTHSSA's funding target sheet including showing budget changes from one year to another year.
- Preparing detailed budget sheet showing changes from year to year and explanation of changes.
- Preparing historical trend analyses and developing forecasts to support the budget development and resource allocations.
- Ensuring budget adjustments are processed timely.
- Reviewing and evaluating budget submissions for accuracy, completeness and integrity of information in consultation with NTHSSA program managers and finance staff.
- Preparing documentation and developing substantiation for budget adjustments (prior to finalization of budget and in-year where appropriate).
- Preparing and coordinating budgeting briefing notes.
- Assist the NTHSSA Finance branches by providing financial information and analysis in developing potential funding submission.
- Preparing the reconciliation of active positions to funded positions.
- Preparing the consolidated corporate budget including transferring documents into the DHSS required format.
- Ensuring the budget is properly loaded on a timeline process into SAM.
- Communicating approved budgets and any adjustments to NTHSSA program managers.
- Allocating and uploading budget adjustments into SAM, i.e. supplementary appropriation, Fund 3/4 and other funding adjustments.

3. Ensure Financial Transaction Accuracy and Data Integrity and Manage NTHSSA's Chart of Accounts:

- Ensuring all coding corrections are completed in a timely manner.
- Work closely with Financial Reporting unit to ensure accurate year-end reporting and capture of all relevant revenue and costs for the fiscal year in question.
- Completing data analysis checks on information within the SAM system to ensure accuracy and identifying areas requiring corrections.
- Preparing monthly transaction reports and providing reports to relevant NTHSSA as required.
- Completing regular reviews of transactions for errors.
- Identifying areas with reoccurring errors and determining training needs.
- Working with NTHSSA staff to problem solve and develop solutions.
- Regularly reviewing financial information and summaries in SAM.



- Comparing actual expenditures to approved budgets and cash flows.
- Preparing historical trend analyses and performing other relevant analysis and briefing materials.
- Reviewing documents for accuracy, completeness, and integrity of information to ensure the intended audience will have a clear understanding of the issues or reason for request.
- Maintaining a up to date NTHSSA Chart of Accounts (CoA).
- Ensures that COA changes are communicated to appropriate NTHSSA staff.
- Collaborating with Finance Branch Managers and other staff as well as Managers throughout NTHSSA to ensure CoA is current, accurate and complete.
- Creating COA change forms and ensuring they are properly approved and submitted to the Helpdesk for entry in SAM.
- Providing training to NTHSSA staff on Chart of Accounts and supporting the creation of customized CoA document programs.

4. Other Duties and Responsibilities:

- Upholding and consistently practicing personal diversity, inclusion, and cultural awareness, as well as safety and sensitivity approaches in the workplace.
- Supervising and directing staff t
- Managing Human Resources requirements.
- Managing staff mentorship, on-the-job training and staff development.
- Acting as a team player assisting colleagues.
- Providing advice and support to staff throughout NTHSSA.
- Presenting information and leading training to staff throughout NTHSSA.
- Preparing information and documents and/or communicate to stakeholders.
- Preparing various ad hoc reports and briefing materials.
- Performing other related duties and responsibilities as assigned.

WORKING CONDITIONS

Physical Demands

No unusual demands.

Environmental Conditions

No unusual demands.

Sensory Demands

The incumbent is subject to long periods of concentrated focus while developing, reviewing, commenting on, amending, and approving electronic and paper documents. The incumbent also



spends time attending meetings and/or discussing matters on the telephone and this requires substantial sensory attention.

Mental Demands

The incumbent is exposed to tight deadlines and continually varying workloads with competing priorities, which also demands adjustments to family and lifestyle. The incumbent is exposed to long periods of high concentration to ensure thoroughness of analysis and accuracy in recommendations and advice, which is mentally exhausting.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge and understanding of GAAP & PSAS.
- Knowledge of internal financial and accounting controls.
- Knowledge of financial planning and budgetary development concepts.
- Understanding of organizational structures and management relationships.
- Supervisory skills.
- 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.
- Knowledge of computer-based accounting applications, windows based operating systems, word processing, databases, and spreadsheet applications, communication software and online mainframe and billing systems.
- 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.
- Ability to design and develop financial procedures.
- Skilled in all Microsoft software and other accounting software.
- 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 of Commerce degree with a concentration in Accounting and Finance along with a Canadian Chartered Professional Accountant designation in good standing and five (5) years of financial management experience and at least one (1) year of management and supervisory 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