



IDENTIFICATION

Department	Position Title	
Northwest Territories Health and Social Services Authority	Comptroller, Yellowknife Region	
Position Number	Community	Division/Region
48-17656	Yellowknife	Financial Services, Reporting and Treasury /Yellowknife

PURPOSE OF THE POSITION

The Comptroller, Yellowknife Region (Comptroller), is responsible and accountable for the overall financial management of the Northwest Territories Health and Social Services Authority (NTHSSA) Yellowknife 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 Yellowknife 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 Department of Health and Social Services (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: *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 (HSS) 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 Tł'chǫ within the NT deliver local HSS 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 GNWT 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.

Located in Yellowknife, the Comptroller is part of the finance team and reports directly to the Territorial Director Financial Services, Reporting and Treasury, and indirectly to the Yellowknife Chief Operating Officer (COO).

The Comptroller performs a pivotal role in the NTHSSA Comptrollership. The Comptroller works closely with the NTHSSA Finance team, and Yellowknife management and staff as well. The Comptroller collaborates with the Financial Management Officer responsible for Yellowknife who provide support.

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



RESPONSIBILITIES

1. Support Management in completing the Quarterly Variance Process.

- Guide and support unit personnel in variance process.
- Assign areas to applicable staff member for their support.
- Ensure projection data is correctly entered into the SAM financial system.
- Assist with identifying errors in coding.
- Support Management in completing operations and maintenance projections including determining projections relating to contracts and inventory management.
- Support Management in providing adequate variance explanations.
- Review Financial Management Officer's work to ensure accuracy.
- Ensure that variance reports are completed and reviewed by the COO within the deadlines set by the variance schedule.
- Complete any follow up investigations on items arising from the variance process.
- Complete or communicate corrections for all errors identified.

2. Support Management in completing the Yearly Budget Process.

- Guide and support unit personnel in budget process.
- Assign areas to staff members as applicable.
- Assist management with completing all budget spreadsheets including revenue, expenses and compensation and benefits.
- Identify areas for expense reallocation.
- Identify areas that are under budgeted.
- Ensure all contracts and agreements are included in the budget.
- Assist with reallocation of budgets between units within Yellowknife 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 Yellowknife in preparation of Forced Growth, New Initiatives and Supplementary appropriations.

3. Manage day-to-day Financial Operations related to expenditure and revenue management.

- Provide financial training to Yellowknife management and Staff.
- Complete regular reviews of financial transactions to ensure accuracy of entries.
- Identify areas with reoccurring errors and report to Management for training needs.
- Provide account coding information support to Yellowknife staff.
- Assist 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.



- Ensure 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.
- Participate in creating new policies and procedures to ensure that Yellowknife Region is capturing all revenue and minimizing expenses.
- Assist Management in understanding payroll related reports.

4. Review and approve all NTHSSA Visa One Transactions.

- Receive monthly Visa reconciliations and review for completeness including ensuring that appropriate approvals and backup are provided.
- Ensure that transactions have met all NTHSSA Visa and Procurement Guidelines.
- Verify expense coding for accuracy in relation to divisional appropriations.
- Process the necessary Journal entries for VISA coding corrections.

5. Account Payable Activities.

- Accountable for Yellowknife'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. Provide oversight, direction and accountability for the billing activities for services rendered to individuals, insurers and other third parties in accordance with relevant acts, regulations, policies and procedures.

7. Contribute to NTHSSA's year-end audit.

- Ensure unit supports all year-end close process working papers and submissions.
- Prepare journal adjusting entries, including post-closing adjustments.
- Assist with the year and accrual process for both Revenue and expense accrual.
- Assist with providing year-end audit sampling support.

8. Unit accountabilities.

- Provide human resource supervision for unit personnel.
- Provide guidance and coaching to the Financial Management Officer

WORKING CONDITIONS

Physical Demands

No unusual demands.

Environmental Conditions



No unusual conditions.

Sensory Demands

No unusual 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.
- Knowledge of cash flows and historical trend analysis.
- Knowledge of communication software and online mainframe and billing systems.
- Computer skills including Microsoft Office and accounting, and payroll systems.
- Critical and analytical thinking knowledge of Annual Budget and Financial Cycles.
- Skills to manage large data sets and making linkages among various sources of data.
- Skilled in operations and maintenance projections including contracts and inventory management.
- 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 contribute to identifying areas of cost savings and revenue generation without impacting patient care.
- Ability to work with people in a respectful manner.
- Ability to proactively address current or future problems that may not be evident to others.
- Ability to analyze problems systematically, organize information, identify key factors, identify underlying causes and generate solutions.
- Ability to apply knowledge of organizational structures and management relationships.
- Ability to design and develop financial procedures.
- Ability to interpret, analyze and prepare financial statements and reports.
- Ability to understand applicable legislation, regulations, policies, and procedures.



- 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 recognized professional accounting designation (CPA), and three (3) years of relevant experience including one (1) year of supervisory or team lead experience.

Equivalent combinations of education and experience will be considered.

ADDITIONAL REQUIREMENTS

Position Security

- 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