



IDENTIFICATION

Department	Position Title	
Industry, Tourism and Investment	Intern, Resource Royalty Administration	
Position Number	Community	Division/Region
63-16957	Yellowknife	Diamonds, Royalties and Financial Analysis/HQ

PURPOSE OF THE POSITION

The Intern, Resource Royalty Administration (Intern) is responsible for administration of the mining and petroleum royalty regimes, including audit services, and to support the implementation of the Diamond Policy Framework (DPF). These functions serve to ensure that the mining companies and manufacturers are adhering to legislation and that royalties are being collected in the correct amount.

SCOPE

The Intern is located in Yellowknife and reports to the Manager, Resource Royalty Administration. The Intern supports the valuation values rough diamonds (goods), receives, reviews, and reconciles royalty returns and payments, and supports the development of policy.

The mandate of the Department of Industry, Tourism and Investment is to promote economic self-sufficiency through the responsible development of Northwest Territories (NWT) mineral and petroleum resources, the development of natural resource industries, including agriculture, commercial fishing and the traditional economy, and the promotion and support of tourism, trade and investment, business, and manufacturing and secondary industries, to create a prosperous, diverse and sustainable economy for the benefit of all NWT residents.

The Diamonds, Royalties and Financial Analysis Division (DRFA) is responsible for the management, administration, and collection of royalties from mineral and petroleum resource development in the NWT. DRFA is also responsible for facilitating the development of the diamond secondary industry in the NWT through implementation of the DPF.



The Intern works within a legislative and regulatory framework that includes the: NWT Mining Regulations, the NWT *Mineral Resources Act*, and its regulations; the NWT *Mining Regulations*, the *Petroleum Resource Land Regulations*, the DPF and the *Financial Administration Act*.

The Intern helps to facilitate the valuation of rough diamonds with mine operators and reports on results. These valuations occur approximately every five weeks throughout the year.

The Intern receives annual royalty return forms from mine operators and petroleum operators, ensures that correct payments (values are in excess of \$50 million dollars) are received and reviews the company's filings for compliance with applicable regulations.

The Intern conducts audits of the operator's royalty returns to provide an opinion on whether the royalty returns have been completed in compliance with the criteria established in the NWT Mining Regulations. In providing this opinion, the Intern gathers evidence to determine whether the royalty returns contain material errors or omissions. Where errors or omissions are determined, the Intern presents them to the operator and investigates the issue to determine if there is an adjustment required. The audit work of the Intern has a direct financial impact on the Government of the Northwest Territories (GNWT). Additional resource revenues are collected as a result of the audit of royalty returns.

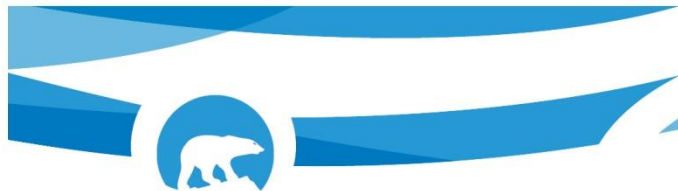
The Intern must, at all times, ensure the integrity, confidentiality and security of highly sensitive information such as complex royalty records, reports, summaries, submissions and materials by developing and implementing appropriate control systems.

The Intern collaborates closely with the Division's Manager, Diamond Secondary Industry, the Manager of Financial and Economic Analysis and the Manager, Geology and Resource Royalty Policy, as required, to support administration and policy development.

RESPONSIBILITIES

1. Guided by the Manager, the Intern will assist with audit procedures for mineral and petroleum royalty audits.

- Conducts audit planning such as preparation of audit engagement letters and document requests and preliminary survey research.
- Determines compliance with Regulations by conducting fieldwork and sampling procedures.
- Prepares sufficient and appropriate working papers that effectively convey procedures performed, audit evidence obtained and associated results.



- Assists with preparation of final audit reports and assessment letters detailing the audit adjustments and financial impact to the operators.
- 2. Assists with the regular (approximately every five (5) weeks) and year-end rough diamond valuation processes.**
 - Documents any disagreements between the third-party valuator and the operator with respect to the valuation of the diamonds and escalates issues to the Manager as required.
 - Reviewing the third-party valuator's report and the information provided by the company on the valuation results and communicating any issues or concerns to the Manager.
 - Collects information as required to meet the GNWT's Kimberley Process obligations and liaising with Natural Resources Canada as required.
 - 3. Supports the implementation of the Diamond Policy Framework.**
 - Assists with the checking in and out of diamonds at local facilities through physical inspection.
 - Assists with procedures for onsite inspections of manufacturing facilities, conducting inspections and reviewing associated documentation.
 - Assist with financial audits to ensure NWT Manufacturers remain compliant with their business plans and the DPF.
 - 4. Supports Diamond Secondary data reconciliation and Database Management**
 - Assists with document and data reconciliation from Diamond Manufacturers and Grading Laboratories.
 - Assists with database development and data upload for Diamond Secondary Industry Database.
 - 4. Provides support for development, implementation, monitoring and continuous improvement of royalty-related legislation, policies, procedures, and methodologies**
 - Attends meetings to collect information on potential changes to the NWT Royalty Regulations.
 - Tracks issues related to application of royalty-related legislation/regulations and associated options/scenarios where regulatory and guideline changes.
 - Tracks audit results to identify patterns of issues to bring forward for potential regulatory amendments.



WORKING CONDITIONS

Physical Demands

Most responsibilities are managed in a normal office environment. Periodic trips to local (Yellowknife) diamond manufacturing and valuation operations are required as part of the duties of the position and may occur weekly.

Periodic requirement to submit to participate in search protocols imposed by external operators. Search protocols may require the incumbent to consent to be touched by another person.

Environmental Conditions

No unusual demands.

Sensory Demands

No unusual demands.

Mental Demands

No unusual demands.

KNOWLEDGE, SKILLS AND ABILITIES

- Knowledge of principles of auditing and accounting ability to apply those principles to the development, application and tracking of processes related to royalty, audit and administration.
- Knowledge of the NWT mining and petroleum royalty regimes and associated legislation and processes.
- Knowledge of diamond value-added industries.
- Knowledge of policy and program development in a government environment.
- Analysis and judgment skills to synthesize interpret and communicate data and information.
- Ability to communicate complex subjects clearly and concisely, in writing and orally.
- Ability to exercise tact and diplomacy in dealings with colleagues, operators, and external stakeholders.
- Ability to handle and safeguard complex, sensitive and confidential information with integrity, judgment, discretion, and professionalism.
- 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 bachelor's degree in Accounting, Finance, Business Administration, or a relevant field of study.

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