Date: December 7, 2017  Position Number: 03-00526
Position: Comptroller General  Reports to: Deputy Minister
Incumbent: Vacant  Effective: August 22, 2017
Location: Iqaluit

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Jeff Chown  Date
Deputy Minister, Finance

General Accountability
Comptrollership is a core function of the Government of Nunavut (GN). Its proper execution is essential to the delivery of programs and services and to the mandatory fulfilment of statutory obligations (i.e. those under the Financial Administration Act).

The Comptroller General and the Comptrollership Branch in the Department of Finance is mandated to provide leadership in comptrollership functions. Key activities include:

- Enhancing financial disclosure and supporting readiness for the production of the Public Accounts;
- Maintaining accurate and timely Public Accounts of the GN;
- Monitoring compliance with financial authorities while clarifying financial roles and responsibilities;
- Effectively and efficiently delivering financial services operations
- Ensuring the effective functioning and maintenance of financial (and human resources and payroll) information systems;
- Enhancing the visibility and soundness of government operations through internal audit while ensuring high-calibre internal audit reporting;
- Promoting a clear and useful chart of accounts for the GN; and
- Providing sound advice on accounting treatment, financial information systems and accounting practices and procedures.
Organizational Structure

The ADM is one of five staff members reporting directly to the Deputy Minister. The other four are:

1. Associate Deputy Minister, Human Resources
2. Assistant Deputy Minister, Fiscal Management
3. Director, Corporate Policy
4. Executive Secretary

Subordinates

A total of seven staff report directly to the Comptroller General:

1. Chief Internal Auditor
2. Director, Financial Reporting and Controls
3. Director, Financial Operations
4. Director, Financial Systems Management
5. Senior Fiscal Advisor, FAM
6. Senior Financial Advisor
7. Executive Secretary

Nature and Scope

Reporting to the Deputy Minister of Finance and with the assistance of a staffing complement of 66, organized into four primary divisions the Comptroller General effectively and efficiently delivers its key activities, responsibilities and mandate. The Comptrollership team is made up of: Internal Audit Services, Financial Reporting and Controls; Financial Operations, and Financial Systems Management.

This position has a critical role in determining how government departments and public agencies report on their financial operations. The position has a direct and government-wide impact and can significantly affect the operating budgets of government departments and public agencies.

Improper execution of this role may result in significant adverse financial and legal consequences to the GN.

Key activities include:

- The Comptroller General acts as and represents the Deputy Minister of Finance as required, and directly impacts every organizational level of the Government;
GOVERNMENT OF NUNAVUT

POSITION DESCRIPTION

- Has regular contact with, Deputy Ministers, Assistant Deputy Ministers, Directors, Managers and executive management of public agencies;
- Makes recommendations and provides expert advice to the Deputy Minister of Finance/Secretary to the Financial Management Board (FMB), Deputy Ministers, Assistant Deputy Ministers, senior financial officers, public agency CEOs and executive management as required, on issues that arise in the areas of government-wide financial operations, regional financial operations, compensation and benefit policies and operations, financial systems, internal audit, general financial management policies, procedures and standards, acts and regulations;
- Impacts the people of Nunavut through the improvement of the service delivery functions of each department;
- Impacts client groups external to government operations, and may have specific effects on provincial or territorial governments;
- Impacts the Departmental Budget ($94.294 million) and the Government’s Budget ($1.538 billion);
- Impacts government decisions on financial management by providing input on matters for approval by the FMB; and
- Provides leadership in the development of financial and accounting policies, procedures, regulations and standards that are critical to the government’s accountability framework, efficient and effective financial operations, financial reporting and the Public Accounts;
- Ensures that the Internal Audit Services Branch operates as an independent appraisal function;
- Establishes and maintains effective internal and external communications within the Department, between the Department and other departments and public agencies, between the Department and the Regional Offices, and the Office of the Auditor General; and
- Maintains ongoing communications with the Offices of Comptrollers General from other jurisdictions in Canada and the Public Sector Accounting Board (PSAB) to provide input on accounting policies to be implemented for all jurisdictions.

Dimensions (2016-17)

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Person Years</td>
<td>66</td>
</tr>
<tr>
<td>O&amp;M Budget (Comptrollership)</td>
<td>$26.926 million</td>
</tr>
<tr>
<td>O&amp;M Budget (Finance)</td>
<td>$91.5 million</td>
</tr>
<tr>
<td>O&amp;M Budget (GN)</td>
<td>$1.538 billion</td>
</tr>
<tr>
<td>Capital Budget (GN)</td>
<td>$196.6 million</td>
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Specific Accountabilities

Financial Reporting and Controls

The Comptroller General provides leadership in the preparation, completion and dissemination of all GN internal and external reporting required by statute. This is accomplished by working closely with the Director, Financial Reporting and Controls to:

- Ensure that all financial reporting, including Public Accounts, provides complete and accurate information and, where required, meets time frames set out in legislation;
- Engage departmental managers, as appropriate, in defining, reviewing, validating and accepting financially reported information;
- Make recommendations to the Deputy Minister of Finance and advises the Secretary of the FMB on matters pertaining to the development of new government financial information management policy and practices to ensure proper financial operations and reporting;
- Maintain positive relations with all stakeholders involved in the financial reporting development cycle; and
- Ensure and enforce appropriate financial controls and sound resource stewardship.

Financial Operations

The Comptroller General, through the Director of Financial Operations provides leadership and complex issue resolution to the area of financial operations, including regional financial services operations and GN employee relocation by:

- Providing leadership and direction for the effective management and operations of financial services at the department’s Iqaluit headquarters office and each of its three regional offices;
- Working directly with the Directors of Regional Operations to resolve financial processing issues and develop and implement solutions to problems that arise from time to time;
- Ensuring an effective function of accounts payable and receivable processing;

Accounting Policy

The Comptroller General provides leadership and ensures government-wide availability of and access to accounting policies, directives and procedures and the timely review and updating of the Financial Administration Manual (FAM) and associated processes and procedures. This is accomplished in close collaboration with government departments and public agencies. The Comptroller General:
Serves as the chairperson of the Financial Management Committee mandated to address issues of policy and standards and the overall coordination and consistency of financial management across the Government of Nunavut’s departments and its agencies;

Sets and reviews financial and accounting standards and policies for the GN;

Ensures and promotes accounting and financial management policies which reflect responsibility for accountability, control and efficiency in the management of public funds;

Provides for proactive financial management policy development and broad-based consultation across the GN through established committees and other appropriate means; and

Ensures ongoing provision of financial management advice to senior officials of the government and its agencies.

**Financial Systems Management**

Working closely with the Director, Financial System Management the Comptroller General provides leadership in the development and operations of the GN’s financial and human resources and payroll systems by.

- Ensuring the continual and accurate operation of the GN’s financial and human resources and payroll systems;
- Ensuring that best practices and up to date releases are applied; and
- Providing for research to be carried out as required by the GN in order to take advantage of emerging technologies and recommends changes to GN financial and human resources and payroll systems where and when necessary.

**Internal Audit Services Branch**

Working in close cooperation with the Chief Internal Auditor, the Comptroller General promotes efficiency, effectiveness and economy, and strengthens accountability, risk management, and good governance in government departments and public agencies. This is achieved through ensuring that the Internal Audit Services Branch operates as an independent appraisal function, to examine and evaluate organizational activities while remaining sensitive and responsive to the internal audit needs of all departments. As such, the Comptroller General,:-

- Provides an internal audit program covering all departments and agencies of the GN, using the *Standards for the Professional Practice of Internal Auditing* as outlined by the Institute of Internal Auditors;
- Provides overall direction to all aspects of the internal audit program, including the planning, scheduling, performing, reporting, and follow-up activities, and is responsible for recruitment of staff to carry out the internal audit mandate;
GOVERNMENT OF NUNAVUT

POSITION DESCRIPTION

- Defines the standards for audit performance and communication of audit findings to departmental management, and the development of procedures to ensure adherence to those standards;
- Provides a special investigative audit service to GN and public agencies; and
- Fulfills a legislative audit function, in directing financial or attest audits of revenue producing claims and cost reports that are required of GN departments under various federal-territorial cost sharing agreements.

Management of the Comptrollership Branch

The Comptroller General:

- Determines the priority of policy, procedures, regulations and standards development work in the unit and ensures that sufficient and appropriate human resources have been allocated to the tasks;
- Recruits and manages employees and contract personnel;
- Directs and manages multi-disciplinary projects;
- Develops training plans for the Branch; and
- Develops and manages plans and budgets for the Branch.

Knowledge, Skills and Abilities

Expert knowledge and experience is required in the area of financial policy development and public policy analysis. Knowledge and experience in program and service delivery in the public sector. The broad complexity and scope of this position require managing multiple functions, stakeholders and interests.

Specific Knowledge Requirements:

- Knowledge of fiscal policy development in a public sector environmental setting, gained from 10 or more years’ experience in managing program and service delivery at a senior management level;
- Professional accounting designation;
- University degree in Public Administration, Business, or a related field;
- Knowledge of territorial acts and regulations; and
- Knowledge of key processes in financial management, decentralized operational structures, financial budgeting, and financial information technology and management information systems.

Problem Solving Expertise:

Abstract strategic analysis requiring adaptive and uncharted solutions is core for this level. There is a constant need to identify and resolve issues that are often non-conforming and
without clear precedent. Superior judgment, strategic thinking, and the ability to negotiate and work with others to reach consensus and achieve mutual gains are required to resolve issues in a complex, diverse and constantly changing environment. The incumbent must be able to make effective extrapolations with incomplete information and develop creative solutions.

Skills and Abilities:

- Exceptional ability to communicate complex issues and to formulate solutions;
- Strong conceptual and reasoning skills and high tolerance for ambiguity;
- Senior management skills including the ability to plan, prioritize and direct the work of contracted resources gained from extensive experience in a large private sector enterprise and/or public sector organization;
- Superior communication including writing, persuading, negotiating, guiding, making presentations and conducting workshops to a large audience;
- Ability to build strong relationships and foster a cooperative environment;
- Ability to maintain long-term perspective while delivering short-term solutions;
- Ability to deliver within tight deadlines;
- Ability to work within a diverse cultural, functional and technological environment; and
- Ability to speak Inuktitut/Inuinnaqtun is an asset.

This position is considered a Position of Trust.