Finance – Subsidiary 9

APS Benchmark Listings

Sub.	Bench-mark No.	Department	Working Title Job Title	Know-How				Creativity/ Problem Solving		Responsibility		Total Points
				Prof./ Cont.	Comp. Div.	H.R. Skills	Points	%	Points	Profile	Points	
Finance 4 (Point Range 371 - 438)												
002	024FX06	Treasury Board & Finance	Senior Commodity Tax Auditor	E+	I	2	230	38	87	R1	100	**417**
002	024FX05	Treasury Board & Finance	Senior Tax Officer	E+	I	2	230	38	87	R1	100	**417**
002	024FN15	Human Services	Senior Financial Analyst	E+	I	2	230	38	87	B	87	**404**
002	024FN12	Human Services	Senior Trust Officer	E+	I	2	230	33	76	R1	87	**393**
002	024FN14	Energy	Senior Crude Oil Analyst	E+	I	2	230	33	76	R1	87	**393**
Finance 3 (Point Range 314 - 370)												
002	023FN07	Treasury Board & Finance	Tax Officer	E	I	2	200	33	66	R1	76	**342**
002	023FN15	Human Services	Trust Officer 2	E	I	2	200	33	66	R1	76	**342**
002	023FN17	Energy	Financial Analyst	E	I	2	200	33	66	B	66	**332**
002	023FN16	Human Services	Regional Accounting Officer	E	I	2	200	29	57	B	57	**314**
Finance 2 (Point Range 269 - 313)												

002	022FN11	Human Services	Trust Officer 1	E-	I	2	175	29	50	R1	57	**282**
002	022FN12	Human Services	Financial Analyst - Contracts	E-	I	2	175	29	50	B	50	**275**
Finance 1 (Point Range 228 - 268)												
002	021FN10	Treasury Board & Finance	Tax Assessor	E-	I	1	152	29	43	R1	50	**245**
002	021FN09	Human Services	Financial Systems Analyst	E-	I	1	152	29	43	B	43	**238**

Last Review / Update: 2016-03-11

Subsidiary 2
Benchmark Evaluation - 024FX06

Identification Section

Working Title: Senior Commodity Tax Auditor

Department: Treasury Board and Finance

Division, Branch/Unit: Tax and Revenue Administration, Audit

Reports To: Senior Manager, Commodity Tax Audit

Levels to D.M.: 4

Job Description: 024FX06

MRS: See the Minimum Recruitment Standards for Finance

Job Code: 024FX - Finance 4

Organization Chart

(requires login)

Evaluation

Evaluation	
Knowledge	E+I2 230
Creativity/Problem Solving	38% 87
Responsibility	R1 100
TOTAL JOB POINTS	417

Comments on Role

The Senior Commodity Tax Auditor takes a lead role in team or individual initiatives, and is seen as a Tax and Revenue Administration (TRA) Commodity Tax Audit program expert. This position deals with high risk and complex tax issues. Performs and leads complex tax audit processes for commodity programs in accordance with legislation, policies and procedures. Primary tasks include conducting field audits on returns and claims of high risk, preparing schedules and supporting documentation to confirm or determine taxes payable or claims to be credited.

Comments on Evaluation

- **Knowledge:**
  Content:

- **E+:** The position requires accounting knowledge at a professional level acquired through a related degree, diploma and a professional designation such as CA, CGA, or CMA. Knowledge and skills relate to the application of financial statement analysis and audit principles, government accounting requirements, and various provincial and federal tax legislation and policies, to ensure the equitable treatment of clients within commodity programs. Detailed program knowledge and understanding of the operating environment are used to prepare, analyze and justify audit reports, letters to clients, and audit files. The push (+) on the E recognizes the professional knowledge, breadth and depth of accounting principles and expansive knowledge of commodity programs required when dealing with large Alberta based fuel and tobacco companies.

Complexity and Diversity:

- **I:** High risk files are tax returns or claims that are politically sensitive and/or precedent setting that result in exposure or the potential for loss of revenue. The Auditor analyzes/identifies impacts of legislation and develops the audit plan to address these. The position will recommend policy and procedural changes for improving audit plans and processes. Audit plans/programs are then developed and used as guidelines by auditors to ensure compliance with tax programs on all levels of risk files and to amend audit programs as required.

Human Relations Skills:

- **2:** HR skills are used in leading teams/individuals on an ongoing/project basis, training new staff, communicating findings with clients, participating in problem resolution, client complaints and investigations, and in representing TRA in meetings with other departments and organizations. Senior Auditors resolve differences in interpretation of legislation with accounting professionals of corporations. These positions must be able to handle immediate difficult or confrontational situations, if they arise.

- **Creativity/Problem Solving:**

38%: Position functions within parameters of provincial and federal legislation, however, considerable judgment and experience are required at this level to identify which tax, technical or functional principle to use when handling the most complex audit files. Opportunity for creativity and problem solving occurs when developing and implementing new methods, procedures, and systems or making improvements to existing ones. The position conducts analysis and research, and provides recommendations to policy, procedure, program, and legislation where no precedent exists or as required.

- **Responsibility:**

R1: This position is the program expert and may lead teams on an ongoing/project basis. Primary role is for the day to day field audits on returns and claims of high risk, creation of schedules and supporting documentation to confirm or determine taxes payable or claims to be credited on commodity tax programs. Once this documentation is created the auditor is responsible to prepare audit reports and finalize information that ensures the client has a clear and comprehensive understanding of the rationale for reassessment.

Last Reviewed: March, 2010

Subsidiary 2 Benchmark
Job Description - 024FX06

Identification Section

Working Title:	Senior Commodity Tax Auditor
Department:	Treasury Board and Finance
Division, Branch/Unit:	Tax and Revenue Administration, Audit
Reports To:	Senior Manager, Commodity Tax Audit
Levels to D.M.:	4

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The Senior Commodity Tax Auditor deals with the high risk, complex files within the Commodity Tax Audit stream. The incumbent, under the direction of a Senior Manager, Commodity Tax Audit, using his or her tax expertise and knowledge of audit methodology, will take the lead role in conducting field audits on complex files falling under the Fuel Tax Act, Tobacco Tax Act and the Tourism Levy Act and will conduct reviews involving Alberta commodity tax programs, thereby ensuring and promoting compliance with the provisions of these Acts. The incumbent will also periodically take responsibility for leading a team of auditors in pursuing various initiatives.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. Accurate entitlement and assessment

Activities:

Ensures the equitable application of taxing statues to all Alberta commodity taxpayers by ensuring clients are assessed the proper amounts due or credited as required by the provincial commodity taxing statutes;

Conducts field audits on returns and claims of high risk, schedules and reviews supporting documentation to confirm or determine taxes payable or claims to be credited. The Senior Auditor may also assist on medium complexity files when needed. These programs include audits on high risk of non compliance assignments including the following:

Fuel Tax Collectors
Railways
Tax Exempt Fuel User Clear complex files
International Fuel Tax Agreement/International Registration Plan (IFTA/IRP), complex files
Joint Tobacco audits with Alberta Gaming and Liquor Commission (AGLC)
Tobacco Wholesalers
Other audits/projects, as assigned;

Performs allocation audits in respect of Alberta and other provinces; that is, IFTA/IRP, Railway Fuel Audits, Tobacco Manufacturers to ensure the respective participating provinces receive their fair share of tax revenues from companies carrying on business nationally and internationally;

Prepares audit reports, letters to clients, and audit files in the proper form for all audits to ensure the client has a clear and comprehensive understanding of the rationale for reassessment.

2. Analysis and improvements to program condition/performance

Activities:

Assists the Senior Manager, Commodity Tax Audit in the development of audit plans/programs, guidelines for use by auditors to ensure compliance with tax programs on all levels of risk files and amends audit programs as required;

Analyzes/identifies impact of legislation, policy and procedural changes and makes relevant recommendations for improvement in audit plans and processes;

Reviews tax issues with other jurisdictions and recommends improvements for implementation to the audit process;

Applies advanced knowledge of tax programs including areas of risk analysis and recommends improvements in the audit processes;

Prepares recommendations to amend legislation or Tax and Revenue Administration's (TRA) administrative practice/policy in those areas that will increase voluntary compliance;

Assists with establishing audit priorities for planning and budgeting;

Participates in the review and analysis of program data to make enhancements to the programs and methodology in identifying high risk files, and

Provides technical expertise in research and interpretation requests of the Act administered by Alberta Finance and Enterprise including assisting in preparation of discussion papers for Managers for highly contentious issues.

3. TRA accountability to government/stakeholders/taxpayers

Activities:

Prepares sufficient working papers and reports to support all assessments and recommendations to be relied upon by senior management, other taxing jurisdictions and above all the taxpayer/claimant and his/her legal and accounting advisors;

Promotes compliance which results in a more informed stakeholder community;

Communicates with and educates clients and other areas of TRA on the requirements of the Act, and recommends changes that should be implemented by clients to ensure compliance with all aspects of the tax programs they are working with;

Ensures clients are aware of requirements, results and obligations.

Ensures that all correspondence/documentation/rationale for reassessments sent to the taxpayer is clear, concise and understandable.

Maintains dialogue and positive working relationships with Alberta Auditor General's staff during annual audit as well as the Internal Auditor;

Interacts as required, with Canada Revenue Agency and other taxing jurisdictions.

4. More efficient and effective TRA

Activities:

Leads and/or performs all field audits in an efficient and effective manner;

Makes recommendations for system changes or enhancements to the Corporate and Commodity Audit System (CCAS) and participates in user acceptance testing of system changes as necessary;

Works with other members of TRA to develop and implement new methods, procedures, and systems or make improvements to the existing ones;

Prepares and presents topics for Audit Technical Sessions and Best Practices Sessions;

Adheres to and promotes the concepts outlined in the Commodity Team Charter for Commodity Tax Audit; and

Endeavours to meet performance standards set out in the incumbent's annual Performance Agreements, which directly contribute, to the Goals and Strategies set out in TRA's Annual Business Plans.

5. Accurate data base

Activities:

Recommends revisions to TRA's registry and processing data, assessments and reassessments as a result of the audit reviews.

6. Training/Other

Activities:

Identifies and recommends training opportunities for Commodity Tax Audit;
Assists in the training of Auditors in the Commodity Tax Audit programs and audit procedures as required;
Performs as Acting Senior Manager, Commodity Tax Audit, as required,
Travel by vehicle and other means as appropriate are required.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Apply in depth tax knowledge of Alberta based programs and the Fuel Tax Act, Tobacco Tax Act and the Tourism Levy Act, related Regulations, Interpretation Bulletins and administrative policies, generally accepted accounting principals and generally accepted auditing standards, to identify issues that require redress/reassessment and take appropriate action based on differing and variable situations.
Have the ability to communicate complex tax principles to other government departments who may be relying on that information such as Alberta Justice or the Alberta Auditor General or to other jurisdictions;
Prepare documentation/working papers/technical research papers that may have to be used in court proceedings or otherwise in protracted negotiations with the taxpayer/other jurisdictions and their accounting and legal representatives; participate in those proceedings/negotiations and defend Alberta Finance and Enterprise's position consistently, clearly and effectively;

Make decisions guided by clearly stated audit objectives;

Exercise professional judgment to determine how objectives are accomplished;

Find solutions within accounting/audit bodies of knowledge and experience;

Lead teams and/or assist on all levels of audit work and projects;

Develop and deliver training programs for new or less experienced staff, as required;

Work in many complex diverse audit programs;

Plan and organize day-to-day workload, adapt work priorities/situations by determining the extent of the audit/review that is required;

Liaise with diverse stakeholders/persons including taxpayers, claimants and their representatives, other tax jurisdictions, government staff, enforcement agencies, tax collectors, tax accountants, banks, receivers, trustees in resolving complex tax issues/reassessments;

Use initiative to resolve complex audit issues, and

Liaise and communicate with other branches in TRA to achieve common goals and objectives.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

A professional accounting designation (CA, CMA, CGA);

In-depth knowledge of Fuel Tax Act, Tobacco Tax Act and the Tourism Levy Act, related Regulations, Interpretation Bulletins and administrative policies and ability to interpret/apply legislation;

In-depth knowledge of generally-accepted auditing standards (GAAS) and generally-accepted accounting principles (GAAP);

Ability to interpret financial statements, auditor working papers and complex legal agreements to identify issues and concerns arising out of the clients documentation;

Knowledge of the Alberta Corporate Tax Act;

The ability to communicate effectively and clearly, both orally and in writing, with taxpayers, other Alberta ministries such as Justice and Energy and, other taxing jurisdictions;

Knowledge of the data processing concepts and systems used by Revenue Operations and clients ;

Knowledge of risk criteria impacting potential non compliance and the ability to apply predefined procedures;

Knowledge of industry conditions and trends;

Knowledge of tax, interest and penalty calculations;

Good Analytical skills;

Familiarity with the general responsibilities of other tax or business-related agencies, various consumer assistance and registry services;

Audit knowledge including the methodology to prepare effective working papers and statistical sampling techniques to provide effective audit coverage;

Problem-solving skills;

Client focus, and

Advanced computer skills e.g. Word, Excel, PowerPoint, Access, Oracle.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Internal: The auditors work closely with the Tax Officers and Tax Assessors in Revenue Operations to address technical questions and concerns within commodity program acts, regulations and policies. The Senior Commodity Auditors work closely with less experienced auditors to train and provide guidance.

External: The auditors are required to interact with accounting professionals within various companies required to file taxes under the Fuel Tax Act, Tobacco Tax Act and the Tourism Levy Act. These will primarily be larger companies with complex filing requirements.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

The incumbent will take responsibility, from time to time, for leading a team of auditors in pursuing various initiatives. In addition, the incumbent may perform the duties of Acting Senior Manager, Commodity Audit, as and when required.

Last Review / Update: 2016-03-11

Subsidiary 2
Benchmark Evaluation - 024FX05

Identification Section

Working Title:	Senior Tax Officer
Department:	Treasury Board and Finance
Division, Branch/Unit:	Tax and Revenue Administration, Revenue Operations
Reports To:	Senior Manager or Executive Manager 1
Levels to D.M.:	3
Job Description:	024FX05 (This benchmark describes work that meets the Modifier criteria.
MRS:	See the Minimum Recruitment Standards for Finance
Job Code:	024FX - Finance 4

Organization Chart
(requires login)

Evaluation

Knowledge
E+I2 230

Creativity/Problem Solving
38% 87

Responsibility
R1 100

TOTAL JOB POINTS
417

Comments on Role

Takes lead role in team or individual initiatives, and are the TRA program experts. This position deals with high risk tax issues. Performs and leads complex tax administration processes for corporate, commodity and revenue programs in accordance with legislation, policies and procedures. Primary tasks include financial accounting and processing of the more complex returns and claims.

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Comments on Evaluation

- **Knowledge:**
  Content:

  - **E+:** Requires accounting knowledge at a professional level acquired through a related degree, diploma and a professional designation such as CA, CGA, or CMA. Knowledge and skills relate to the application of financial statement analysis and audit principles, government accounting requirements, and various provincial and federal tax legislation and policies, to ensure the equitable treatment of clients within corporate, commodity, and revenue programs.

  Complexity and Diversity:

  - **I:** Detailed program knowledge and understanding of the operating environment are used to prepare, analyze and justify TRA's revenue/refund forecasts.

  Human Relations Skills:

  - **2:** HR skills are used in leading teams on an ongoing/project basis, communicating findings with clients, in problem resolution, client complaint/investigation, and in representing TRA at client information sessions.

- **Creativity/Problem Solving:**

  38%: Position functions within parameters of provincial and federal legislation, however, considerable judgement and experience are required at this level to identify which tax, technical or functional principle to use. Opportunity for creativity and problem solving is found in developing and recommending new processes based on issues that arise or are anticipated/projected while performing daily responsibilities.

- **Responsibility:**

  R1: This position is the technical expert and may lead teams on an ongoing/project basis. Primary role is for the day-to-day processing of high risk returns, claims, registrations and financial accounting transactions for corporate, commodity and revenue programs. Develops review guidelines for low and medium risk files.

Last Reviewed: November, 2009

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Last Review / Update: 2016-03-11

Subsidiary 2 Benchmark
Job Description - 024FX05

Identification Section

Working Title:	Senior Tax Officer
Department:	Treasury Board and Finance
Division, Branch/Unit:	Tax and Revenue Administration, Revenue Operations
Reports To:	Senior Manager or Executive Manager 1
Levels to D.M.:	3

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

Performs and leads complex tax administration processes for corporate, commodity and revenue programs in accordance with legislation, policies and procedures resulting in fair and equitable treatment. Processes include financial accounting and processing the more complex returns and claims. Takes lead role in team or individual initiatives and are the TRA program experts.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. **Accurate entitlement (compliance & legislation).**

Activities:

Reviews complex, high-risk returns and claims, schedules and supporting documentation to determine taxes payable or claims to be credited. Example - Royalty Tax Credit claims and requests for installments, complex technical corporate tax returns. (Risk relates to exposure or the potential for loss of revenue either by not collecting the correct amount of tax or by overpaying refund or rebate amounts.)

Administers programs on behalf of other stakeholders.

Performs reviews and analysis of accounts. Initiates, researches, investigates and analyses unusual situations and determines impacts.

Develops review guidelines for low and medium risk files.

2. **Accurate assessment.**

Activities:

Reviews complex, high risk returns and claims, schedules and supporting documentation to determine taxes payable or claims to be credited.

Administers programs on behalf of other stakeholders.

Performs reviews and analysis of accounts. Initiates, researches, investigates and analyses unusual situations and determines impacts.

Develops review guidelines for low and medium risk files.

3. **Accurate database.**

Activities:

Initiates required revisions to TRA's registry and processing data.

Reconciles and reports on government accounts. This includes year-end reporting, reconciliation of public accounts and extensive contact with the Auditor General's staff.

4. **Analyze and determine program condition/performance.**

Activities:

Initiates required revisions to TRA's registry and processing data.

Administers programs on behalf of other stakeholders.

Develops review guidelines for low and medium risk files.

Makes recommendations for improvement to policies, procedures and legislation.

Performs variance analysis and trend analysis on a program wide basis. Must be very knowledgeable on the requirements of the programs and factors that impact revenue.

5. More informed stakeholder community.

Activities:

Communicates and educate clients on the varying programs and their requirements, results, and obligations.

The focus is on the more complex tax programs requiring greater technical knowledge.

6. Collect revenues.

Activities:

Prepares TRA's revenue/refund forecasts.

Reviews and analyses program data. This requires a detailed understanding of the programs and the factors that have an influence on them.

7. TRA accountability to government/stakeholders (appropriate rational documentation).

Activities:

Works with Auditor General's staff during annual audit.

Prepares working papers and reports supported by sufficient and appropriate evidence.

Ensures the accuracy and integrity of accounting data.

8. Make TRA more efficient and effective.

Activities:

Make recommendations for improvement to policy, procedures and legislation.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Works within many diverse programs within various Acts and Regulations:

Alberta Corporate Tax Act - Corporate Income Tax (CIT) Program, Alberta Royalty Tax Credit Program, Royalty Credit for Individuals and Trusts Program, Insurance Corporations Tax Program; Financial Institutions Capital Tax Program

Alberta Fuel Tax Act - Fuel Tax collectors, Bulk Dealers, Propane (LPG) Dealers; Fuel Tax program under the International Fuel Tax Agreement (IFTA); Alberta Indian Tax Exemption (AITE) program; Rebates under the Alberta Farm Fuel Benefit program (AFFB); Rebates under the Tax Exemption Fuel Users (TEFU) program.

Alberta Tobacco Tax Act - tobacco tax returns and refunds; AITE program.

Alberta Hotel Room Tax Act - Hotel room tax.

Hospitals Act -Health Cost Recovery program administered for the Alberta Health Department.

Goods and Services Tax.

At this level the focus is on RTC and processing of more complex corporate tax returns.

Makes contact with external stakeholders to provide information or get clarification. Routine processing is done by the computer system. Clearly documents facts and findings and back up for decisions.

Differing and variable situations influence which tax, technical or functional principle to use.

Judgement generally determines how objectives are accomplished. Solutions are found within a body of knowledge and/or experience.

Uses sound judgement in determining how to apply the legislation.

May lead teams on an ongoing/project basis.

Involved in work of many diverse programs within various Acts and Regulations.

Impacts stakeholders which include taxpayers, claimants and their representatives, other tax jurisdictions, government staff, other government departments, TRA staff.

Assists teams/projects in reviews/work efforts. Reviews work of peers.

Processing impacts all areas of TRA. Other divisions such as Compliance rely on decisions made during processing of returns and claims and the level of review.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Knowledge of provincial and federal legislation and policies.

Knowledge of generally accepted and government accounting requirements.

Knowledge of tax, interest and penalty calculations.

Ability to interpret/apply legislation.

Analytical skills.

Familiarity with the general responsibilities of other tax or business related agencies, various consumer assistance and registry services.

Audit knowledge - knowledge of auditing principles.

Problem solving skills.

Customer focus.

Oral and written communication skills.

Project/team management skills.

Knowledge of risk criteria and the ability to apply per defined procedures.

Knowledge of industry conditions and trends.

Ability to interpret supporting documentation including financial statements and make decisions.

Knowledge of the processing systems and rules.

Computer skills e.g. Word, Excel, PowerPoint.

Guidelines:

ICA handbook.

Precedence.

Alberta Corporate Tax Act and Regulations, Income Tax Act, Fuel Tax Act and Regulations, Hotel Room Tax Act and Regulations, Tobacco Tax Act and Regulations, Hospitals Act and Regulations, International Fuel Tax Agreement, Federal Excise Tax Act (legislative requirements).

TRA Policy Manual, Information Circulars, Interpretation Bulletins, Interpretation Compendium, Revenue Canada Interpretation Bulletin (guidelines to further clarify legislation).

Desk references (high level reference source on processes).

Education:

Accounting Designation – CA; CGA; CMA

Experience:

2-3 years progressively responsible in an accounting or tax environment.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Internal:		
Business Technology Management	Regularly (Weekly)	Systems Development Projects and maintenance of IT systems.
Tax Services	Regularly (Weekly)	Technical Interpretations, objections and appeals and interest waivers. Updates to publications.
Corporate Audit	Regularly (Weekly)	Coordinate audit reassessments and to assist to provide information in tax avoidance files.
Tax Policy	Occasionally	Provide information and seek instruction in new program/schedule development.
Manager/Senior Manager	Weekly	Strategies around production/process improvements, and learning and development activities, improvements, and learning and development activities.
External:		

Canada Revenue Agency	Regularly (Daily/Weekly)	To ensure accuracy of assessed tax information received electronically and in paper form to ensure accurate assessments.
Office of the Auditor General	Semi Annual	Participate in audit of systems and processes which roll up to reporting of CIT revenues in public accounts.
Accounting Firms	Regularly (Daily/Weekly)	To confirm/obtain information, investigate, negotiate, and respond to enquiries.
Taxpayers/Claimants	Regularly (Daily/Weekly)	to confirm/obtain information, investigate, negotiate, and respond to enquiries.
Alberta Energy	Regularly (Weekly)	Access the Energy database to investigate and confirm information filed pertaining to the Alberta Crown Royalties on the Alberta returns.
Balancing Pool	Monthly	Interact with the Balancing Pool during the assessment and reassessment of the notion income tax returns and maintenance of the accounting records.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

May lead teams on an ongoing/project basis.

Last Review / Update: 2015-02-17

Subsidiary 2
Benchmark Evaluation - 024FN15

Identification Section

Working Title: Senior Financial Analyst

Department: Human Services

Division, Branch/Unit: Strategic Corporate Services, Financial Processes and Reporting

Reports To: Director, Financial Processes and Reporting, Senior Manager

Levels to D.M.: 4

Job Description: 024FN15

MRS: See the Minimum Recruitment Standards for Finance

Job Code: 024FN - Finance 4

Organization Chart
(requires login)

Evaluation

Knowledge

E+I2 230

Creativity/Problem Solving

38% 87

Responsibility

B 87

TOTAL JOB POINTS

404

Comments on Role

The Senior Financial Analyst is responsible for leading the preparation of quarterly and annual financial statements for the ministry and coordinating the year-end audit of financial statements. It is the primary liaison between Employment and Immigration and the Auditor General.

Comments on Evaluation

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- **Knowledge:**
  Content:

  - **E+:** This is advanced, professional, financial accounting work, requiring an accounting designation. The position requires a working knowledge of diverse programs and support functions and thorough knowledge of budgeting, forecasting and accounting functions. This position must have an extensive knowledge of, and ability to interpret and apply financial legislation, policies and processes. Expert accounting knowledge is required to provide viable options and sound solutions to the Ministry. A superior understanding of Treasury Board policies and department policies and procedures is essential to apply guidelines and enforce Government/Ministry controls to improve accuracy of information. The push (+) on the E recognizes the depth of professional knowledge required, combined with an expansive knowledge of ministry programs.

  Complexity and Diversity:

  - **I:** This position is the ministry liaison with Alberta Finance and Enterprise, Treasury Board, Service Alberta and the Office of the Auditor General, to explain and defend the accounting treatment of complex issues. Decisions often impact other entities, due to the complexity of the ministry program structure and the various shared service agreements.

  Human Relations Skills:

  - **2:** The Senior Financial Analyst requires solid communication skills when representing the ministry's interests with other areas of the government. This work will regularly involve explaining accounting concepts and implications to decision makers who are not well versed in accounting principles. This position supervises professional staff, requiring the position to be well versed in the theory and practice of effective supervision.

- **Creativity/Problem Solving:**

  38%: This position reflects the highest level of day to day operational thinking in its capacity of expert resource for opinions on revenue, expenditures and financial accounting matters. The position has the latitude to work within a broadly defined environment, with clearly defined objectives, principles and policies. Analysis, interpretation and constructive thinking are ongoing requirements of this role.

- **Responsibility:**

B: This position ensures the timely, consistent and accurate reporting of financial information to meet operational requirements. The position acts as a staff resource regarding the interpretation of legislation, regulations, policies and procedures as they relate to financial reporting.

Last Reviewed: November, 2009

Last Review / Update: 2015-05-25

Subsidiary 2 Benchmark
Job Description - 024FN15

Identification Section

Working Title: Senior Financial Analyst

Department: Human Services

Division, Branch/Unit: Strategic Corporate Services, Financial Processes and Reporting

Reports To: Director, Financial Processes and Reporting, Senior Manager

Levels to D.M.: 4

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

Reporting to the Director, Financial Processes and Reporting, this position is responsible for leading the preparation of quarterly and annual financial statements, and the year-end audit process for the ministry of Employment and Immigration. The main responsibilities of the position are:

Preparing quarterly and annual financial statements, notes and schedules for the Ministry and related entities.
Planning, developing and coordinating the period-end processes and procedures.
Participating on cross-government financial and reporting teams.
Identifying, recommending and implementing required modifications to Ministry financial controls, policies, procedures and guidelines to ensure compliance with applicable legislation, the production of timely and accurate financial information, full financial disclosure and a high degree of financial accountability and control in the ministry for accounting and reporting policies.
Liaison between Financial Management and Financial Operations, and the Office of the Auditor General and Alberta Finance and Enterprise to ensure that recommendations on reporting and accounting treatment requirements are

implemented. This includes anticipating audit requirements related to interpretation and application of accounting principles, and ensuring adequate and pertinent documentation is obtained to support these requirements.
Design of systems and processes required to support the reporting requirements.
Examining, analyzing and interpreting complex financial data and making recommendations for improvements to enhance the dependability of the trial balance and ultimately the reliability of information used in financial statements.
Acting as an expert knowledge resource for opinions on revenue, expenditures and financial accounting matters, to ensure the accuracy of financial transactions recorded, and as appropriate financial disclosure and compliance with legislation and controls.

This position is responsible for providing the Analysis of Financial Results in the Annual Report, which requires coordinating, interpreting and then conveying the Ministry financial results through the Annual Report to the general public in a clear and concise manner and ensuring that all pertinent financial highlights are included. This requires a sound understanding of the Ministry's business, as well as excellent writing skills.

This is advanced, professional, financial accounting work, conducted in the Ministry to ensure the efficiency and accuracy of reporting and interpreting financial results. It requires a working knowledge of varied and diverse programs and support functions, thorough knowledge of budgeting, forecasting and accounting functions, and the assurance of compliance with legislation, regulations and administrative and accounting (Canadian Institute of Chartered Accountants, Generally Accepted Accounting Principles, Public Sector Accounting Board) policies and procedures.

Duties are performed within the accountability framework established through the Government Accountability Act and Financial Administration Act, government and department policies and procedures, various Acts, Regulations and established professional accounting standards. Professional judgement is exercised in the evaluation of alternatives and solutions within this framework.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. **Establishes and manages, within Alberta Finance and Enterprise guidelines and departmental procedures, timely, consistent and accurate reporting information to meet operational requirements. Senior management relies on the financial data to make decisions impacting provincial operations.**

Activities:

Delegates the processing of accounting entries for the Ministry and business units to ensure general ledger and subsidiary ledgers are maintained and complete.

Prepares work schedules and deadlines to enhance the timeliness of information used by Senior Management to make decisions.

Coordinates preparation of and reviews reconciliations for monthly, quarterly and annual financial reporting to the Senior Financial Officer (SFO) and Alberta Finance and Enterprise.

In coordination with the Financial Processes Team Lead, develops and implements departmental policies, procedures and guidelines supporting a comprehensive financial control system that ensures compliance with legislative, Office of the Auditor General and Generally Accepted Accounting Principles (GAAP) requirements.

Identifies systems problems to Financial Processes Team Lead, to ensure the integrity of the data and adherence to standards within the Financial Statements.

Develops and implements systems, procedures, forms schedules and reports to support the operational requirements of the Financial Reporting Unit.

Reviews accounting procedures and reporting training materials to assist staff with congruence of reporting requirements from Alberta Finance and Enterprise and GAAP.

Determines format and adequacy of working papers.

Reviews working papers and other supporting calculations to maintain adequate records of financial transactions.

Identifies accounting issues. Works with Alberta Finance and Enterprise Staff to resolve complex financial issues relating to the General Revenue Fund (GRF).

Provides expertise in the interpretation of Canadian Institute of Chartered Accountants (CICA) handbook, Public Sector Accounting Board (PSAB) and regulated financial legislations with both internal and external stakeholders, as they relate to financial reporting function.

Acts as a departmental resource in researching and resolving complex problems that are of an accounting nature.

Consults with and provides advice to senior staff and regional financial services staff on accounting issues.

2. **Coordination and preparation of quarterly and annual financial statement for the ministry and development of accurate, valid and timely information, analysis, reports and schedules required to prepare these financial statements. Ensures completion and submission of mandatory quarterly reporting and annual financial statements for the ministry within prescribed timelines.**

Activities:

Works in conjunction with Regional and Headquarters Finance staff, and worksites to ensure the accurate completion of quarterly and annual financial statements within Alberta Finance and Enterprise timeframes.

Coordinates the preparation of quarterly and year-end instructions and training material for headquarters and regional financial accounting staff.

Coordinates/prepares and inputs quarterly and year-end financial statement accounting transactions and accruals.

Interacts with other agencies/groups to ensure all items are recorded (e.g. valuation adjustments, contingent liabilities, etc.).

Coordinates receipt of information from other sources (internal and external).

Tests quality of information for reasonableness, through comparison of previous periods and discussions with managers.

Reviews calculations and entries of the accounting staff.

Provides advice and consultation to budget and regional staff on financial statement adjusting transactions, accounting matters, clarification of accounting policies and resolves any accounting issues that may arise.

Provides complex journal entries to headquarters and regional staff. (eg. payroll accruals - vacation liabilities, wages, retro pay, etc., transfer of assets/liabilities from other ministries affecting ministry's fund balances).

Reviews/reconciles trial balances for the ministry to ensure accuracy/reasonableness of the general ledger accounts and ensures agreement to supporting schedules. Ensures correcting entries are processed, as needed.

Ensures related party transaction are properly accounted for and disclosed as appropriate.

Reviews Ministry's contingent liabilities, and resolves discrepancies with Alberta Justice.

Reviews reasonableness of the accrual amounts and/or prepayment processed by the worksites.

Reviews accounting treatment for shared services arrangements.

Prepares Ministry's quarterly financial results, and annual financial statements, notes and schedules.

Reviews audit working papers to ensure analysis, calculations, supporting documents, etc., agree/reconcile to numbers presented in the financial statements.

3. **Responsible for coordinating the audit of annual financial statements of the Ministry and ensuring audits are completed within prescribed timelines, with minimal or no audit qualifications. Ensure the audited financial statements are incorporated into the annual report within prescribed timelines.**

Activities:

Provides overview of the preparation of financial statements, pro-forma statements and corporate accounting policies to the auditors.

Provides leadership in the resolution of all audit issues. Involves Alberta Finance and Enterprise, and Employment and Immigration's Financial Management and Internal Audit teams where corporate policies are in question.

Reviews/reconciles trial balances and general ledger account balances for the auditors.

Reviews lead sheets that support amounts in the financial statements and explains any discrepancies that may arise.

Provides explanation for significant changes as required by the auditors.

Attends regular audit meetings to determine the performance of the audit and resolves any concerns.

Ensures proper working papers are available for the auditors in support of the financial statements.

Attends audit exit conferences, as required.

4. Provides advice, leadership and draft responses on complex issues on behalf of senior management. Acts as a staff resource for the interpretation of legislation, regulations, policies and procedures as they relate to multiple Ministry entities in financial reporting. Provides customer service to ministry staff concerning financial reporting to ensure compliance and uniform application of accounting principles and practices across the ministry.

Activities:

Makes decisions relating to accounting issues that affect the Ministry's financial statements.

Provides comprehensive investigation of complex issues of a financial or accounting nature, identifies and analyzes options and recommends viable solutions to senior management.

Provides advice and recommends alternative methods to resolve cross Ministry concerns.

Drafts responses on behalf of senior management (e.g. Action Requests).

Provides ongoing advice and guidance on accounting concerns to senior management and Ministry staff.

Investigates and resolves issues raised by finance staff.

Acts as an expert financial resource in researching and resolving complex financial problems and in the application of corporate accounting principles.

Applies thorough knowledge of Generally Accepted Accounting Principles, Statutes, Acts, Regulations, Ministry Policies and Treasury Directives to operational issues.

Enhances the cooperation of internal and external stakeholders (other ministries).

Acts as liaison with Alberta Finance and Enterprise and the Office of the Auditor General.

Defends and explains accounting treatment of significant issues.

5. **Works in partnership with the Financial Processes Team Lead in the development, implementation and maintenance of financial policies and processes for various divisional functions and to ensure compliance with corporate policies and audit recommendations.**

Activities:

Conducts analysis of legislation, conceptual problems and issues to develop and implement appropriate ministry financial policies and procedures.

Provides advice and assistance to other divisions on financial activities, addressing their particular needs as well as the requirement for adherence to government/department policies and procedures and internal controls.

Drafts correspondence on behalf of senior management.

Reviews Ministry's financial policies and procedures and recommend changes where necessary.

Participates in cross government (inter-ministry) financial and reporting working groups for the government/IMAGIS financial projects, (e.g. establishing corporate accounting policies and standards).

Participates as a team member/leader on divisional financial projects and work teams.

Represents the Division on financial accounting issues.

Coordinates the completion of special projects to ensure objectives, standards and deadlines are met.

Coordinates implementation of recommendations of the Auditor General.

6. **Examines, analyzes and interprets complex financial data and makes recommendations for improvements to enhance the dependability of the trial balance. Develops policies and best practices to ensure the accuracy of financial transactions recorded, appropriate financial disclosure and compliance with applicable legislation and controls.**

Activities:

Creates ad hoc reports to support data integrity of systems, forecasts, business plans, financial statements, and to identify coding errors.

Provides explanation of data supplied to senior management to improve their understanding of the information in order to make appropriate operational decisions.

Requests information from other managers to adjust forecast revenue and expense.

Analyzes data and calculations.

Derives calculations and estimates to be included in the financial statements and budget planning (e.g. valuation adjustments).

Collaborates with Managers and Directors to defend and explain complex accounting issues and treatments to improve financial reporting in the Ministry business units.

7. **Responsible for the maintenance and accuracy of the Ministry's General Ledger and ensures data is reliable and accurate for financial statement reporting, and other financial reporting.**

Activities:

Conducts periodic reviews of the entities Trial Balances.

Requests information, supporting documents, etc., in support of critical account balances (e.g. capital assets, provision for doubtful accounts, etc.).

Provides reconciliation of program expenses to General Ledger account expenses to validate account balances.

Creates and runs ad-hoc reports to identify coding errors to support the integrity of financial data reflected in the financial statements.

Acts as the Ministry expert on General Ledger related matters.

8. **Responsible for verification of the Ministry's reporting structure, IMAGIS financial reporting trees and associated reporting trees, to ensure compliance with corporate policy, Ministry reporting requirements.**

Activities:

Ensures IMAGIS system reporting trees are consistent with the budget structure approved by the legislature. Creates and updates Ministry's reporting trees as required.

Ensures other related reporting trees are updated to reflect current reporting requirements (e.g. Cognos, IMAGIS Trees).

Creates or updates financial statement layouts, quarterly reporting and other reporting layouts to correspond to the approved reporting structures and updated reporting trees.

Creates and updates IMAGIS queries that support quarterly reporting, annual financial statements, as well as other financial reporting.

9. **Coordinate with the Manager of Financial Processes in the preparation of financial information for the Ministry's annual report and ensure accurate completion of the financial section of the Ministry's annual report.**

Activities:

Represents Finance at meetings to discuss requirements, format, timelines, etc. for the annual report.

Prepares/reviews analysis of financial results of the Ministry to be incorporated in the annual report. Ensures pertinent financial highlights are incorporated and are consistent with the information in the financial statements and other reported statistical data.

Ensures contents of the final audited financial statements for the Ministry are incorporated in the annual report.

Reviews and authorizes other financial information to be included in the annual report (e.g. Expense by Function, Statement of Remissions).

10. **Mentors Interns and Coop Students in the activities of the Financial Statement Unit to ensure development and retention of highly skilled, service oriented, client focused people.**

Activities:

Coaches individuals on compilation of Financial Statements, assist with training of accruals on a quarterly and annual basis, and reporting requirements.

Monitors workloads and provide feedback to ensure smooth, balanced and effective workflow and outputs.

Assigns ad hoc projects.

Recommends training and development to enhance employee competencies.

Promotes opportunities for staff participation in the decision making process.

Ensures coordination with internal and external groups, e.g. Alberta Finance and Enterprise, Alberta Treasury Board, Office of the Auditor General, Service Alberta, and Budgets and other Finance branches within the Ministry to meet information needs and deadlines.

Participates in the development and promotion of operational efficiencies and improved performance of the unit.

Conducts annual performance goal setting and performance assessments.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

This position interacts with many stakeholders, both internal and external to the Ministry. Accounting information and advice is provided to Senior Management and impacts their decision-making and ultimately the reporting of the financial results of the Ministry and the Government of Alberta. The position provides these services in a manner that is most appropriate within corporate policy, GAAP and Government Reporting Standards. The incumbent needs to be creative in being able to balance the various requirements and meet the needs of the Ministry and GoA.

Knowledge of Departmental policies and procedures, applicable legislation, programs, structures and future strategies allows for the identification of issues, deficiencies and recommendations for corrective action which directly impacts on the financial operations for the entire Ministry.

Expert accounting knowledge is required to provide viable options and sound solutions to the Ministry. A superior understanding of Treasury policies and department policies and procedures is essential to apply guidelines and enforce Government/Ministry controls to improve accuracy of information.

The incumbent acts as Departmental Liaison with Alberta Finance and Enterprise, Treasury Board, Service Alberta, and the Office of the Auditor General to defend and explain accounting treatment of complex issues. Decisions often impact a significant number of entities due to the complexity of the Ministry program structure and various shared service agreements.

The position has significant contact with a diverse range of both internal and external individuals involving problem solving and conflict/complaint resolution, and the exchange and coordination of information concerning complex issues that require professional expertise on a regular basis. Although solutions are quite often found within the knowledge base of the position, which operates within corporate policies and GAAP, innovative approaches are required for effective solutions.

The position is also responsible for the coordination of various system security accesses, such as IMAGIS, Electronic Payment System, etc. Thorough knowledge of internal control principles add to the complexities of the position.

The position supervises professional staff. This role requires the individual to be well versed in supervisory techniques to foster teamwork in a complex office environment, which has a high degree of shifting priorities.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

University graduation in Commerce, Accounting or related subject and a Professional Accounting Designation (CA, CGA, CMA).

Extensive knowledge of and ability to interpret and apply government policies and procedures, various Acts, Regulations, the FAA (Financial Administration Act), Government Accountability Act, Government Organization Act, GAAP (Generally Accepted Accounting Principles), etc.

Knowledge of intricate Departmental program structure, Acts, Regulations, policies and procedures, and delivery structures.

Working knowledge of the Government of Alberta's financial system (IMAGIS) and its various modules (General Ledger, Accounts Payable, HRMIS, etc.).

Extensive knowledge (professional level) of accounting principles and concepts.

Extensive knowledge of internal financial control techniques and requirements.

Extensive knowledge of audit procedures and working paper requirements.

Computer skills, including expertise in various applications such as ACCPAC, Microsoft Office Suite, IMAGIS, etc.

Well developed analytical and comprehension skills.

Ability to use judgement in interpreting policy and legislation to establish precedents or solutions to complex issues.

Supervisory and leadership skills to promote efficiency, effectiveness and motive staff.

Strong verbal and written communications skills (tactful and relevant).

Ability to understand and meet client needs and articulate their needs to external entities.

Ability to work cooperatively and productively with others to achieve results.

Ability to establish a network of working relationships both within the Department and outside of it.

Ability to work with a diverse range of individuals from clerical to professional in both finance and program areas within the department and outside.

Ability to enhance and promote cooperation with internal and external stakeholders.

Ability to work independently, and prioritize and achieve results in an environment of shifting priorities.

Ability to manage multiple projects.

Ability to provide professional level of accounting expertise.

Contacts

(Main contacts of this position and the purpose of those contacts.)

The incumbent liaises with Alberta Finance and Enterprise, Treasury Board, Service Alberta, and the Office of the Auditor General to defend and explain accounting treatment of complex issues. This position trains Business Managers across the ministry for quarterly accrual and year end training. In addition, the incumbent also works closely with Strategic Services, IBM and the Annual Report Team.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A

Last Review / Update: 2015-05-25

Subsidiary 2
Benchmark Evaluation - 024FN12

Identification Section

Working Title:	Senior Trust Officer
Department:	Human Services
Division, Branch/Unit:	Office of the Public Trustee, Edmonton
Reports To:	Director, Trust Administration, Senior Manager
Levels to D.M.:	4
Job Description:	024FN12
MRS:	See the Minimum Recruitment Standards for Finance
Job Code:	024FN - Finance 4

Organization Chart
(requires login)

Evaluation

Knowledge	E+I2 230
Creativity/Problem Solving	33% 76
Responsibility	R1 87
TOTAL JOB POINTS	393

Comments on Role

The Senior Trust Officer reports to the Director of Estate Administration and will administer the more complex and sensitive estates of dependent adults, decedents and minors at the level of an expert in each field of administration. The Senior Trust Officer will uphold the Mission and Values Statement of the Office of the Public Trustee and to demonstrate the competencies required of the Alberta Government and the Office of the Public Trustee through his or her example and leadership. Intake of new estates, assignments of files and distribution and/or reassignment of estate files will be completed in the absence of the other Senior Trust Officers. Administration is carried out in compliance with applicable statues, regulations, policies and procedures.

Comments on Evaluation

- **Knowledge:**
  Content:

  - **E+:** The Senior Trust Officer is responsible for administering more complex and sensitive estates of dependent adults, decedents and minors at the level of expert in each field of administration. They require a thorough understanding of the legislation and common law in relation to the administration of wills, trust and estates. They also require in-depth knowledge of policies and procedures used in the Office of the Public Trustee. The Senior Trust Officer acts as a resource person on these files to Trust Officers and Assistant Trust Officers. They require a thorough knowledge of business practices, property management, accounting procedures, financial benefits available from government and private sources, communication and team leadership skills. The position gets a push (+) on the E as it is expected to be the expert in each of the three fields of administration. (E+)

  Complexity and Diversity:

  - **I:** Deals with complex and/or sensitive estates with an understanding of the impact on internal and external stakeholders. Provides supervision and expertise to the trust administration team.

  Human Relations Skills:

  - **2:** The Senior Trust Officer deals with a number of stakeholders including the public and trust administration staff. This requires the need to be persuasive and influence behavior. The required competencies in supervising are also recognized at this level.

- **Creativity/Problem Solving:**

  33%: Thinking is guided by numerous regulations, policy and legislation and there is a requirement to interpret the acts and legislation. The Senior Trust Officer uses judgment to determine how objectives are accomplished. In addition, as the Senior Trust Officer is responsible for administering the more complex and sensitive estates, this position must devise and implement creative or innovative solutions to sensitive issues where there is no policy or legislative guidance.

- **Responsibility:**

R1: The Senior Trust Officer position delivers services to the public in the three areas (dependent adults, wills and estates and minors/official guardianship). This position is responsible for program delivery in this area.

Last Reviewed: November, 2009

Last Review / Update: 2015-05-25

Subsidiary 2 Benchmark
Job Description - 024FN12

Identification Section

Working Title:	Senior Trust Officer
Department:	Human Services
Division, Branch/Unit:	Office of the Public Trustee, Edmonton
Reports To:	Director, Trust Administration, Senior Manager
Levels to D.M.:	4

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The Senior Trust Officer reports to the Director of Estate Administration and will administer the more complex and sensitive estates of dependent adults, decedents and minors at the level of an expert in each field of administration. The Senior Trust Officer will uphold the Mission and Values Statement of the Office of the Public Trustee and to demonstrate the competencies required of the Alberta Government and the Office of the Public Trustee through his or her example and leadership. Intake of new estates, assignments of files and distribution and/or reassignment of estate files will be completed in the absence of the other Senior Trust Officers. Administration is carried out in compliance with applicable statues, regulations, policies and procedures.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. Provides high quality service through the effective and efficient administration of estates involving complex and/or sensitive issues:

Activities:

Determine the nature of the Public Trustee's involvement and the nature of the assets and liabilities to be administered by conducting an on-site investigation and review of information obtained from various sources.

Arrange for the protection and preservation of the estate assets.

Devise and implement creative or innovative solutions to sensitive issues where there is no policy or legislative guidance.

Deal with complex estates with real property or unusual assets, including hazardous goods.

Exercise a high degree of interpersonal and conflict resolution skills in sensitive situations involving parties in conflict, litigation or other difficult or traumatic circumstances.

Provide timely and professional direction, advice and service to clients, family members and other stakeholders.

Identify the legally entitled parties, account to those parties and distribute the estate.

Handle concerns that may or may not be justified.

In absence of Senior Trust Officers (Personnel):

Will train, coach and mentor trust administration staff.

Interview and make recommendations on the selection of trust administration staff.

Monitor the performance and prepare performance assessments; approve time sheets and vacation requests.

Allocate, delegate and assign files and projects.

2. Provide leadership in team administration, process and management.

Activities:

Participates in internal and external committees, skilled in team leadership, knowledgeable in team process and process management, committed to continuous improvement.

May serve as the Public Trustee's designated officer in litigation and deal with legal documents served on the Public Trustee under the Dependent Adults Act, Family Relief Act, Administration of Estates Act, Minor's Property Act, Devolution of Real Property Act, the Rules of Court and other legislation requiring response either to the Court or to a lawyer.

In the absence of the Director of Estate Administration, the Senior Trust Officer may be required to sit on the Public Trustee's Advisory board, which deals with disposition of realty interests owned by estates.

3. Represent the Public Trustee in a professional manner to promote and advance the role of the Office.

Activities:

Participate in public speaking engagements and the delivery of information.

Collaborate with business partners and stakeholders to develop and present information regarding estate administration.

Act as a resource person in responding to inquiries from the business and professional communities and the general public about wills, estates and trusts.

Develop working relationships with other government departments and agencies to address common interests and concerns.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Communicate with all levels of the business, legal and medical communities, governments, consular officials, law enforcement agencies, clients, other stakeholders and the public.

Participate on internal committees and/or teams to co-ordinate estate matters through strategy development and implementation.

Contact clients, stakeholders and other professionals to discuss specific issues, exchange information and make recommendations regarding resolution of estate administration issues.

Exercise extensive professional judgment and independence in the application and interpretation of legislation, regulations and departmental policies and procedures.

Maintain effective working relationships with members of the trust administration team, other administration teams and with internal support services including legal, tax, audit and financial services departments.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Thorough understanding of the legislation and common law in relation to the administration of wills, trusts and estates.
In-depth knowledge of policies and procedures used in the Office of the Public Trustee.
Thorough knowledge of business practices, property management, accounting procedures and financial benefits available from government and private sources.
Strong interpersonal communication skills for conflict resolution and to establish and maintain good relationships with a variety of clients, stakeholders, the public and staff under stressful and sensitive circumstances.
Team leadership, team process and process management skills.
Effective use of oral, written, mediation, negotiation, analytical and decision-making skills.
Sound knowledge of computer applications.
University graduation in a related field, preferably business or law, together with a minimum of six years estates administration and business experience. The Senior Trust Officer is expected to have a much greater depth of knowledge and practical experience.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Contacts are for the purpose of gaining detailed information required for the administration of estates. Position will also have considerable contact with clients and relatives and as well as individuals within other government agencies such as CRA, CPP, Department of Veterans Affairs, AISH, etc., in carrying out their responsibilities, either to gain information or to explain decisions.

Communicates with all levels of business, legal and medical communities, governments, consular officials, law enforcement agencies, clients, other third parties, and public.

Contact clients, third parties, and other professionals to discuss specific issues, exchange information and make recommendations regarding resolution of estate administration issues, keeping in mind we may be dealing with individuals who oppose our involvement or may be in family crises.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

The Senior Trust Officer supervises 8 Assistant Trust Officers and 6 Trust Officers.

Alberta Government

Last Review / Update: 2015-05-25

Subsidiary 2
Benchmark Evaluation - 024FN14

Identification Section

Working Title:	Senior Crude Oil Analyst
Department:	Energy
Division, Branch/Unit:	Resource Revenue and Operations / Calgary Operations / Crude Oil Delivery and Reconciliation
Reports To:	Manager, Delivery and Reconciliation
Levels to D.M.:	4
Job Description:	024FN14
MRS:	See the Minimum Recruitment Standards for Finance
Job Code:	024FN - Finance 4

Organization Chart
(requires login)

Evaluation

Knowledge	E+I2 230
Creativity/Problem Solving	33% 76
Responsibility	R1 87
TOTAL JOB POINTS	393

Comments on Role

Reporting to the Manager, Delivery and Reconciliation, the Senior Crude Oil Analyst is responsible for the collection and reconciliation of crude oil royalty volumes owing to the Crown. Working in a team environment, the analyst ensures that all Crown oil is physically received and allocated to the correct producing facility. The analyst must reconcile and analyze royalty variance (delivery vs. calculation), communicate with producers and pipelines to ensure royalty is delivered and reported correctly, calculate stream cost of sales, and validate discrepancies.

Comments on Evaluation

- **Knowledge:**
  Content:

  - **E+:** Requires accounting knowledge at a professional level acquired through a related degree, diploma or designation. A Canadian Association of Petroleum Production Accounts (CAPPA) certificate is also preferred. Detailed program knowledge required in calculating volume, applying rates, tariffs, equalizations and condensate purchases, auditing skills in reconciling and ensuring accuracy in volume reporting and pipeline values. Knowledge is professional accounting as well as the conventional oil business. The push (+) on the E reflects the broad scope of the business area and nature of the work performed requiring a breadth and depth of accounting principles and knowledge of the Crown royalty oil structure.

  Complexity and Diversity:

  - **I:** The position plans, organizes, advises and resolves Crude Oil operations, marketing and transportation issues and interprets program rules and calculations. Work is inter-related to the work of others in the department. If tasks are not completed by the position, the work of others is impacted.

  Human Relations Skills:

  - **2:** The position verifies information, identifies issues and recommendations using professional accounting and business standards and knowledge. Liaison with industry clients is conducted on an ongoing basis to communicate with producers and pipeline operators to ensure royalty is delivered and reported correctly. An HR3 skill would not be appropriate as the position does not require significant influence, does not resolve conflicts or motivate long term behaviour changes.

- **Creativity/Problem Solving:**

  33%: Work situations require analysis, interpretation and constructive thinking. The position evaluates systems and oversees the implementation of changes ensuring integrity and compliance with business processes

- **Responsibility:**

R1: Results focused on program delivery. Royalties are collected on behalf of the Province from industry. Position must ensure that royalties collected are as accurate as possible.

Last Reviewed: November, 2009

Alberta Government

Last Review / Update: 2015-02-17

Subsidiary 2 Benchmark
Job Description - 024FN14

Identification Section

Working Title:	Senior Crude Oil Analyst
Department:	Energy
Division, Branch/Unit:	Resource Revenue and Operations / Calgary Operations / Crude Oil Delivery and Reconciliation
Reports To:	Manager, Delivery and Reconciliation
Levels to D.M.:	4

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The Senior Crude Oil Analyst plays a critical role in the collection and settlement of crude oil royalty volumes owing to the Crown worth over $1 billion annually. Working in a team environment, the Senior Crude Oil Analyst ensures that all Crown oil is physically received in the Crown's account on the pipeline and is allocated to the correct producing facility. The position analyzes and reconciles royalty variances (delivery vs. calculation), employing an in-depth understanding of royalty calculation variables and accurately determine and transact settlement decisions. On an ongoing basis, the Senior Crude Oil Analyst communicates with producers and pipeline operators to ensure royalty is delivered and reported correctly. Through establishing effective collaborative relationships with industry clients and the utilization of an analytical approach to problem solving, the position endeavours to improve the timeliness and accuracy in which royalty volumes are received.

The Senior Crude Oil Analysts verifies and audits transportation allowance claims, calculates and verifies stream cost of sales, tariff and equalization charges and validates any discrepancies. When required, the position participates in the audit and reconciliation of the monthly remittance from the Crown's marketing agents to verify the Crown's share of sales revenue. Substantial team based and independent project work to contribute to the improvement of current business systems/processes are also expected. The position requires a strong understanding of all Crown oil royalty legislations and guidelines as well as Alberta Petroleum Marketing Commission's (APMC) policies, systems and business rules. The analyst must also possess excellent organization, communication and teamwork skills. Through a combination of these activities the Senior Crude Oil Analyst ensures that the accurate volume and optimum value of Crown royalty oil is realized.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. **Ensure that operators adhere to the Mines and Minerals Act/Petroleum Marketing Act and subsequently follow the Petroleum Royalty Guidelines when delivering crude oil volumes to the Crown.**

   Activities:

   Review and validate monthly Crown royalty delivery reports (for over 300 Clients and 4000 delivering facilities) and communicate with battery operators as to the accuracy of their Crown volume reporting.
   Ensure that pipeline operators submit a shipper's balance that accurately reports the receipts of Crown oil to the pipeline (total receipts exceed 300,000m3 monthly).
   Verify delivered volumes reported by the battery operators and reconcile those volumes to pipeline receipts.
   Evaluate and audit transportation allowance claims (exceeding $6 million per year) for consistency with eligibility requirements and reasonability.
   Prepare and complete appropriate documentation to support these activities to be used as an audit trail.

2. **Analyze and reconcile royalty production versus confirmed royalty deliveries.**

   Activities:

   Investigate the cause of discrepancies between verified delivered volumes and department of Energy royalty calculations.
   Utilize an analytical approach and a variety of tools – Crude Oil Operation (COO), Mineral Revenue System (MRS), Oil Royalty Benefit Information System (ORBIS), Petroleum Registry of Alberta (PRA) – and other department IT applications, as well as communication with industry, Energy and Utilities Board, and department of Energy Edmonton to determine and remedy specific causes.

Respond to over/under deliveries on reconciliation reports by determining and transacting collection/settlement decisions to ensure the Crown's fair share is received.

Endeavour to reduce the amount of the Crown's non-transacted payables/receivables each month and support finance group in the resolution of collection issues for undelivered volumes settled monetarily.

3. **Collaborate directly with Industry Clients to encourage improved delivery and reporting accuracy.**

Activities:

Establish effective relationships with battery operators and collaborate to improve delivery and reporting accuracy on an ongoing basis.

Utilizing thorough knowledge of royalty calculation methodology and understanding of common causes for delivery discrepancies endeavour to reduce reoccurrences and improve the timeliness of royalty collection.

Through a thorough understanding of COO and PRA functionality, determine reasons for inaccurate reporting and communicate with Clients to ensure understanding and eliminate reoccurrences.

Participate in Industry training initiatives and deliver exceptional client service in an effort to ensure a broad understanding of business rules and improved compliance with established guidelines.

Impose penalties related to inaccurate reporting of Crown deliveries.

Analyze, evaluate and make recommendations on Penalty Waiver and Notice of Appeal documents received by the Alberta Petroleum Marketing Commission (APMC).

4. **Initiate and contribute to special projects to improve current business processes and systems.**

Activities:

Contribute to the continuous improvement of systems, business rules and process methodologies through an ongoing examination of current business processes and participation in system improvement and redevelopment.

Participate in the development and testing of new systems including the new Royalty and Marketing application system.

Take a leadership role in the accomplishment of various unique projects/responsibilities, including establishing the methodology to successfully meet project goals and performance measures.

Serve as a productive member of the business unit to ensure business continuity, create a working environment that encourages growth and development and sponsor a proactive approach to dealing with the dynamic external environment we operate in.

5. Contribute to the reconciliation of costs/sales value for the pipeline stream and in verification of the Crown marketing agent's remittance statements of combined supply/sales and the allocation to the Crown of net revenue.

Activities:

On a monthly basis:

Verify tariff volumes, rates and values for each pipeline for accuracy and ensure they comply with published tariff bulletins.

Reconcile equalization statements to ensure accuracy with the pipeline shipper's balance and standard penalty scales for the dollars transacted pertaining to industry practices.

Be fully cross-trained, so that when required for vacation coverage, are capable of the following:

Calculate the supply share for the Crown and agent, based on shipper's balances, which approximates 1million cubic meters per month.

Calculate monthly total sales of $180 million based on underlying sales and purchase contracts to validate the Crown share of revenue which is approximately $90 million.

Confirm and reconcile the Crown share of costs: i.e. equalizations, tariffs and condensate purchases.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Stakeholder	Internal/External	Function
Battery & Pipeline operators and Crown Marketing Agents	External	Provide guidance and information to resolve Crown deliveries and receipts issues according to the Petroleum Marketing Act, the Petroleum Marketing Regulations and the Petroleum Royalty Guidelines.

		When required, audit the Crown agent's monthly payment to the Crown to ensure that the agents abide by Agency Marketing Agreements.
Department Of Energy (DOE) – Oil Operations (Edmonton)	Internal	Coordinate with Energy Resources Conservation Board (ERCB) and DOE (Edmonton) to resolve current and prior month's royalty/delivery reconciliation issues.
Department Of Energy (DOE) – Marketing and Strategic Relations	Internal	Collaborate with Marketing group in shared resource environment to ensure cross branch goals are achieved.
Finance/Managerial Functions	Internal	Provide appropriate and accurate information to allow co-workers to perform accounting functions pursuant to departmental procedures.
Alberta residents	External	Maintain Alberta's current standard of living by maximizing the Crown Royalty value.

Overall, the Senior Crude Oil Analyst deals with the complexity of interfacing with internal and external stakeholders. The Senior Crude Oil Analyst is the Oil Business Unit's first point of contact for many client interactions and through establishing and maintaining effective collaborative relationships with all stakeholders strives to ensure the province receives the accurate volume and value for the resources we steward.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Education:

Minimum University Degree: preferably Bachelor of Commerce and/or Bachelor of Arts (Economics) and 5 years directly related work experience

CAPPA (Canadian Association of Petroleum Production Accountants) certificate – 2-year program is an asset

Knowledge and Experience:

General Accounting Principles (GAAP)

Superior knowledge of office software : Microsoft Office (Word, Excel, Outlook)

Internal Alberta Energy IT systems (COO, PRA, MRS, ORBIS etc.)

Strong knowledge of the Petroleum Royalty Guidelines

Extensive knowledge of the Mines and Minerals Act

Extensive knowledge of the Alberta Petroleum Marketing Act

Extensive knowledge of the Petroleum Marketing Regulations

Agency Agreements and contracts

Minimum 5 years oil and gas experience

Work Related Skills:

Strong interpersonal skills with an emphasis or communication and teamwork

Auditing skills

Exceptional problem solving and analytical thinking

Strong interpersonal skills with an emphasis on communication and teamwork

Good organizational skills

Collaborative skills

Detail-oriented skills

Excellent negotiating skills

Good listening and interpretation skills

Experience in educating external and internal stakeholders

Contacts

(Main contacts of this position and the purpose of those contacts.)

Works with internal and external contacts. External contacts include industry operators, contacting on issues relating to royalty deliveries. Internal contacts include Department contacts in Resource and Revenue Operations.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A

Alberta Government

Last Review / Update: 2015-02-17

Subsidiary 2
Benchmark Evaluation - 023FN07

Identification Section

Working Title: Tax Officer

Department: Treasury Board and Finance

Division, Branch/Unit: Tax and Revenue Administration, Revenue Operations

Reports To: Group Lead, Finance 4

Levels to D.M.: 5

Job Description: 023FN07

MRS: See the Minimum Recruitment Standards for Finance

Job Code: 023FN - Finance 3

Organization Chart
(requires login)

Evaluation

Knowledge

EI2 200

Creativity/Problem Solving

33% 66

Responsibility

R1 76

TOTAL JOB POINTS

342

Comments on Role

The Tax Officer performs tax administration processes for corporate, commodity and revenue programs in accordance with legislation, policies and procedures. Processes include financial accounting and processing medium to high risk returns and claims. The position takes the lead role in team or individual initiatives and may deal with unusual situations where little past precedence exists.

Comments on Evaluation

- **Knowledge:**
  Content:

  - **E:** Requires accounting knowledge at a professional level acquired through a related designation or degree. Knowledge and skills relate to the application of financial statement analysis and audit principles, government accounting requirements, and various provincial and federal tax legislation and policies, to ensure the equitable treatment of clients within corporate, commodity, and revenue programs. Position is at the full working level and must have a depth of knowledge in order to work within the more complex tax programs administered by Tax and Revenue Administration (TRA). The position is not an E+ as the expertise and knowledge is applied specifically to corporate, commodity and revenue program. The push on the E would require specialized knowledge in applicable Legislation and Acts and require more depth of knowledge in a specialized field rather than a working level in a variety of knowledge areas.

  Complexity and Diversity:

  - **I:** Position must have a detailed understanding of the programs and the factors that influence them in order to make recommendations for improvement to policies, procedures and legislation. The Tax Officer is required to assist in training Tax Assessors (entry level professional) and reviewing their work. Tax Officers take on leadership roles in new and ongoing projects. In some cases the position will be assigned work from more then one program, requiring them to work with different legislation, systems, and be able to adapt to taxpayers with different levels of sophistication. A strong understanding of how systems support these programs is required as this position may take a lead role in defining user requirements for system re-development of applications specific to tax processing. Tax Officers may be assigned a role in user acceptance testing to confirm system changes, or may guide others to develop this skill set. Position has extensive contact with the taxpayers, Office of the Auditor General staff and other areas of Tax and Revenue Administration requiring a strong understanding of how their work impacts others.

  Human Relations Skills:

  - **2:** HR skills are used in communicating findings with clients, in problem resolution, client complaint/investigation, and in representing TRA at client information sessions. Tax Officers provide advice and assistance across TRA in their area of expertise. Position is required to influence behaviour and must have the ability to turn a situation around through skills of persuasiveness or assertiveness while being sensitive to the client's point of view.

- **Creativity/Problem Solving:**

33%: Focus is on the processing of medium to complex corporate tax returns. Position will encounter work that is not captured in already developed procedures. Differing and variable situations influence which tax, technical or functional principle to use. Industry changes and trends are not always covered or defined in legislation. Judgment generally determines how objectives are accomplished and how to apply legislation. Opportunity for creativity and problem solving is found in developing and recommending new processes and procedures based on issues that arise while performing daily responsibilities.

- **Responsibility:**

R1: Primary role is for the day-to-day processing of returns, claims, registrations and financial accounting transactions for corporate, commodity and revenue programs related to medium to high risk tax issues. Position is expected to seek out variances and perform follow-up investigative analysis.

Last Reviewed: November, 2009

Alberta Government

Last Review / Update: 2016-03-11

Subsidiary 2 Benchmark
Job Description - 023FN07

Identification Section

Working Title:	Tax Officer
Department:	Treasury Board and Finance
Division, Branch/Unit:	Tax and Revenue Administration, Revenue Operations
Reports To:	Group Lead, Finance 4
Levels to D.M.:	5

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The position is responsible for performing and leading medium to complex tax administration processes for corporate, commodity and revenue programs in accordance with legislation, policies and procedures resulting in fair and equitable treatment. Processes include financial accounting and processing the medium and complex returns and claims. The positions take lead roles in shorter term team or individual initiatives.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. Accurate entitlement (compliance & legislation).

Activities:

Reviews medium and high-risk returns and claims, schedules and supporting documentation to determine taxes payable or claims to be credited. When dealing with the more complex returns such as technical corporate tax returns, the work is routinely reviewed by a Finance 4 position. Risk relates to exposure or the potential for loss of revenue either by not collecting the correct amount of tax or by overpaying refund or rebate amounts.

Administers programs on behalf of other stakeholders.

Performs reviews and analysis of accounts. Initiates, researches, investigates and analyses unusual situations and determines impacts.

Develops review guidelines for low and medium risk files.

2. Accurate assessment.

Activities:

Reviews medium to high risk returns and claims, schedules and supporting documentation to determine taxes payable or claims to be credited. As in the example above, complex, high risk returns and claims are routinely reviewed by a Finance 4 position.

Administers programs on behalf of other stakeholders (Tourism Levy, Health Cost Recovery).

Performs reviews and analysis of accounts. Initiates, researches, investigates and analyzes unusual situations and determines impacts.

Develops review guidelines for low and medium risk files.

3. Accurate database.

Activities:

Initiates required revisions to TRA's registry and processing data.

Reconciles and reports on government accounts. This includes year-end reporting, reconciliation of public accounts and extensive contact with the Auditor General's staff.

Reconciles TRACS reporting between TEFS and TOMAS systems.

4. Analyze and determine program condition/performance.

Activities:

Initiates required revisions to TRA's registry and processing data.

Administers programs on behalf of other stakeholders.

Develops review guidelines for low and medium risk files.

Makes recommendations for improvement to policies, procedures and legislation.

Performs variance analysis and trend analysis on a program wide basis. Must be very knowledgeable on the requirements of the programs and factors that impact revenue.

Keeps up to date on industry changes and identifies potential risks to program administration

5. **More informed stakeholder community.**

Activities:

Communicates and educate clients on the varying programs and their requirements, results, and obligations. The focus is on the more complex tax programs requiring greater technical knowledge.

Represent TRA at client information sessions or consultations with stakeholders.

6. **Collect revenues.**

Activities:

Provides input to the preparation of revenues and refund forecasts.

Reviews and analyses program data. This requires a detailed understanding of the programs and the factors that have an influence on them.

7. **TRA accountability to government/stakeholders (appropriate rationale documentation).**

Activities:

Works with Auditor General's requirements, responding to program enquiries during annual audit.

Prepares working papers and reports supported by sufficient and appropriate evidence.

Ensures the accuracy and integrity of accounting data.

8. **Make TRA more efficient and effective. Makes recommendations for improvement to policies, procedures and legislation**.

9. **Perform system testing as required.**

10. Participate on project teams. Provide cross training to peers on programs and processes.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

At this level the focus is on processing of more complex corporate tax returns than that of the Finance 1 level. The Tax Officer makes contact with external stakeholders to provide information or requests clarification. Any routine processing is done by the computer system. Clear documentation of facts and findings and back up for decisions is required of the Tax Officer. Differing and variable situations influence which tax, technical or functional principle to use. Judgement generally determines how objectives are accomplished. Tax Officers have access to assistance from other Finance 3's, Finance 4 Team Leads or Technical Specialists or Senior Managers. Solutions are found within a body of knowledge and/or experience. The position uses sound judgement in determining how to apply the legislation. Involved in work of many diverse programs within various Acts and Regulations and may lead teams on a project basis. Reviews work of Tax Assessors and peers.

The position impacts stakeholders which include taxpayers, claimants and their representatives, other tax jurisdictions, government staff, other government departments, TRA staff. Processing also impacts all areas of TRA. Other divisions such as Compliance rely on decisions made during processing of returns and claims and the level of review.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Works within many diverse programs within various Acts and Regulations:

Alberta Corporate Tax Act - Corporate Income Tax (CIT) Program;

Alberta Royalty Tax Credit Program;

Royalty Credit for Individuals and Trusts Program;

Insurance Corporations Tax Program;

Alberta Fuel Tax Act - Fuel Tax collectors, Bulk Dealers, Propane (LPG) Dealers;

Fuel Tax program under the International Fuel Tax Agreement (IFTA);

Alberta Indian Tax Exemption (AITE) program;

Rebates under the Alberta Farm Fuel Benefit program (AFFB);

Rebates under the Tax Exemption Fuel Users (TEFU) program;

Alberta Tobacco Tax Act - tobacco tax returns and refunds; AITE program;

Alberta Tourism Levy Act – Tourism Levy;

Hospitals Act -Health Cost Recovery program administered for the Alberta Health Department;

Goods and Services Tax.

In addition the Tax Officer must have:

university graduation in accounting, audit or related field plus several years progressively responsible experience in accounting, audit, and/or tax administration, collection/credit responsibilities;

knowledge of provincial and federal legislation and policies;

ability to interpret supporting documentation including financial statements and make decisions;

knowledge of the processing systems and rules;

knowledge of risk criteria and the ability to apply per defined procedures;

knowledge of industry conditions and trends;

knowledge of generally accepted and government accounting requirements;

knowledge of tax, interest and penalty calculations;

ability to interpret/apply legislation;

analytical skills;

familiarity with the general responsibilities of other tax or business related agencies, various consumer assistance and registry services;

audit knowledge - knowledge of auditing principles;

problem solving skills;

customer focus;

oral and written communication skills;

project/team management skills; and

computer skills e.g. Word, Excel, PowerPoint.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Impacted stakeholders include taxpayers, filers, claimants and their representatives (e.g. lawyers and accountants), other governments, other government departments and their employees, and TRA staff.

Taxpayers, filers, claimants, representatives – to follow-up on information filed, request additional information or clarification to confirm entitlement, to see payment or to prompt filing compliance (85%)
Other Ministries and Divisions within Finance and Enterprise (Agriculture, Health, Energy, Superintendent of Insurance) – to seek or provide program information to department representatives (5%)
Other Areas of TRA (Audit, Tax Services, Business Technology Management) – to seek or share information on specific files, or about industry sectors, participate in system upgrades and development activities (10%)

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

Position does not have direct reports; however, Tax Officers take on leadership roles when specific project work comes available. Tax Officers also provide training for, and review the work of Tax Assessors at the Finance 1 level.

Alberta Government

Last Review / Update: 2016-03-11

Subsidiary 2
Benchmark Evaluation - 023FN15

Identification Section

Working Title: Trust Officer 2

Department: Human Services

Division, Branch/Unit: Office of the Public Trustee

Reports To: Senior Trust Officer, Finance 4

Levels to D.M.: 5

Job Description: 023FN15

MRS: See the Minimum Recruitment Standards for Finance

Job Code: 023FN - Finance 3

Organization Chart (login)

Evaluation

Knowledge

EI2 200

Creativity/Problem Solving

33% 66

Responsibility

R1 76

TOTAL JOB POINTS

342

Comments on Role

The work is completed in accordance with programs mandated by government legislation. This is the full working level responsible for the administration of estates under the jurisdiction of the Public Trustee. Reporting to the Senior Trust Officer, the Trust Officer is responsible for the day-to-day administration of a caseload of estates that include deceased, dependent adult and official guardian files which are of varying degrees of complexity, financial value and sensitivity.

Discretion is used to protect the dignity and rights of those who are vulnerable or have no one else to act for them. Administration is carried out in compliance with the applicable statutes, regulations, policies and procedures.

Comments on Evaluation

Knowledge:

Content:

E: The Trust Officer 2 is the working level of the Trust Officer position. The Trust Officer 2 requires knowledge of dependent adults, wills, estates and official guardianship. This position also requires thorough knowledge of the legislation and common law in relation to the administration of estates belonging to dependent adults, deceased (wills, trusts and estates) and minors along with thorough knowledge of the policies and procedures used in the Office of the Public Trustee and thorough knowledge of business practices, property management, accounting procedures and financial benefits available from governments and private sources. This position requires the theoretical knowledge gained through related post secondary education along with a minimum of one year experience in the Trust Officer role. This requirement for direct experience encompassing a broad scope knowledge supports the E rating. This position is not given the push (+) on the E as it is not expected to be an expert in all three areas including dependant adults, decedents and minors. They rely on the Senior Trust Officer for this expertise.

Complexity and Diversity:

I: This position is an individual contributor with an understanding of how the work related to that of others in the organization. The Trust Officer 2 deals with a variety of clients and must apply appropriate regulations to individual cases. The Trust Officer 1 is responsible for the administration of a caseload of estates that include deceased, dependent adult and official guardian files that require working collaboratively with other internal support services including legal, income tax, audit and financial services. This position needs to understand how all of these areas within the Office of the Public Trustee work towards supporting their clients.

Human Relations Skills:

2: This position deals with the public and need to be persuasive. The clients are often vulnerable or have no one else to act for them. The Trust Officer 2 may be required to resolve conflict situations that require short term resolution.

Creativity/Problem Solving:

33%: Thinking is guided by numerous regulations, policy and legislation and there is a requirement to interpret the acts and legislation. The Trust Officer 2 uses judgment to determine how objectives are accomplished. The Trust Officer 2 is responsible for administering assigned files independently but can get guidance from the Senior Trust Officer in unique situations.

Responsibility:

R1: Position delivers services to the public in the three areas (dependent adults, wills and estates and official guardianship).

Last Reviewed: November, 2009

Last Review / Update: 2015-05-25

Subsidiary 2 Benchmark
Job Description - 023FN15

Identification Section

Working Title:	Trust Officer 2
Department:	Human Services
Division, Branch/Unit:	Office of the Public Trustee
Reports To:	Senior Trust Officer, Finance 4
Levels to D.M.:	5

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The work is completed in accordance with programs that have been mandated by government legislation. This is the full working level responsible for the administration of estates under the jurisdiction of the Public Trustee. Reporting to the Senior Trust Officer, the Trust Officer is responsible for the day-to-day administration of a caseload of estates that include deceased, dependent adult and official guardian files which are of varying degrees of complexity, financial value and sensitivity. Discretion is used to protect the dignity and rights of those who are vulnerable or have no one else to act for them. Administration is carried out in compliance with the applicable statutes, regulations, policies and procedures.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

The incumbent of the position delivers services to the public relating to dependent adult, deceased (wills and estates) and minor/official guardianship administration.

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1. **Provides high quality service through the effective and efficient administration of the estates within the jurisdiction of the Public Trustee for the Province of Alberta.**

   Activities:

   Determine the nature of the Public Trustee's involvement and the nature of the assets and liabilities to be administered by conducting an on-site investigation and review of information obtained from various sources.
   Convert, call-in or otherwise protect identified assets and commence appropriate procedures in support of the ongoing administration.
   Devise and implement creative or innovative solutions to sensitive issues where there is no policy of legislative guidance.
   Respond appropriately to ongoing estate administration issues including: income tax, audit, real estate and legal matters.
   Identify and locate legally entitled parties, account to those parties and distribute the estate.

2. **Represent the Public Trustee in a professional manner to promote and advance the role of the office.**

   Activities:

   Participate in public speaking engagements and the delivery of information.
   Collaborate with business partners and stakeholders to develop and present information regarding estate administration.
   Act as a resource in responding to inquiries from the business and professional communities and the general public about wills, estates and trusts.
   Develop working relationships with other government departments and agencies to address common interests and concerns.

3. **Build and maintain a highly skilled and client service oriented work unit.**

   Activities:

   Develop and share a personal knowledge base. This personal knowledge base relates to acquiring the specific knowledge needed by the incumbent to carry out the requirements of the position and sharing with their colleagues.

Provide and/or obtain support within trust administration and other services areas within the office. This would include areas such as the legal department, tax, audit, financial services. There is close interaction between these areas and we are constantly interacting with one another asking for information or providing information relating to issues affecting our files.

Participate in internal and external committees.

Recommend the implementation and adoption of policies and procedures.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Communicate with all levels of the business, legal and medical communities, governments, consular officials, law enforcement agencies, clients, other stakeholders and the public.

Participate on internal teams and/or committees to co-ordinate estate matters through strategy development and implementation.

Contact clients, stakeholders and other professionals to discuss specific issues, exchange information and make recommendations regarding resolution of estate administration issues.

Exercise professional judgment and independence in the application and interpretation of legislation, regulations and departmental policies and procedures.

Maintain effective working relationships with members of the trust administration team, other administration teams and with internal support services including legal, income tax, audit and financial services departments.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

University graduation in a discipline related to the position assignment, preferably business or law, plus three (3) years progressively responsible related experience at the Trust Officer 1 / Finance 2 level or equivalency of – related diploma plus five (5) years directly related experience – accounting designation and one (1) year additional related experience.

Thorough knowledge of the legislation and common law in relation to the administration of estates belonging to dependent adults, deceased (wills, trusts and estates) and minors.

Thorough knowledge of the policies and procedures used in the Office of the Public Trustee.

Thorough knowledge of business practices, property management, accounting procedures and financial benefits available from governments and private sources.

Strong inter-personal communication skills for conflict resolution and to establish good relationships with a variety of clients, stakeholders, the public and staff under stressful and sensitive circumstances.

Effective use of oral, written, mediation, negotiation, analytical and decision-making skills.

Sound knowledge of computer applications.

Knowledge of Federal and Provincial statutes and regulations with respect to the handling and transportation of hazardous goods and firearms.

Ability to travel to investigations relating to the estates of clients.

A Firearms Acquisition Certificate is required.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Contacts are for the purpose of gaining detailed information required for the administration of estates. Position will also have considerable contact with clients and relatives and well as individuals within other government agencies such as CRA, CPP, Department of Veterans Affairs, AISH, etc., in carrying out their responsibilities, either to gain information or to explain decisions.

Communicates with all levels of business, legal and medical communities, governments, consular officials, law enforcement agencies, clients, other third parties, and public.

Contact clients, third parties, and other professionals to discuss specific issues, exchange information and make recommendations regarding resolution of estate administration issues, keeping in mind we may be dealing with individuals who oppose our involvement or may be in family crises.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A

Last Review / Update: 2015-05-25

Subsidiary 2
Benchmark Evaluation - 023FN17

Identification Section

Working Title:	Financial Analyst
Department:	Energy
Division, Branch/Unit:	Corporate Services, Financial Services / Financial Assurance and Systems
Reports To:	Team Lead, Quality Assurance
Levels to D.M.:	5
Job Description:	023FN17
MRS:	See the Minimum Recruitment Standards for Finance
Job Code:	023FN - Finance 3

Organization Chart
(requires login)

Evaluation

Knowledge
EI2 200

Creativity/Problem Solving
33% 66

Responsibility
B 66

TOTAL JOB POINTS
332

Comments on Role

The Finance Analyst is responsible for developing and carrying out financial analysis for various accounting functions in the Ministry. The analyst prepares policy and procedures, develops comprehensive implementation plans to sustain financial accountability within the Ministry. This position resolves transactional and systemic issues and problems. The analyst is a primary resource in the evaluation of the adequacy and effectiveness of internal controls relating to the financial transactions. Involves tracking, analyzing, compiling, collecting, and reporting of departmental work. Involves the application of financial knowledge to ensure compliance with GAAP, GoA directives / guidelines and SFO best practices.

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Comments on Evaluation

- **Knowledge:**
  Content:

  - **E:** This position requires in-depth knowledge of accounting and auditing principles and techniques. Knowledge of internal controls and government financial policies, procedures and guidelines is required as this position ensures compliance with and interpretation of legislation. A degree and considerable experience is required to gain the knowledge required for this position.

  Complexity and Diversity:

  - **I:** This position is an individual contributor and must have an understanding of how their work affects the financial systems, revenue collection processes and Office of the Auditor General (OAG) requirements. Although this position does not supervise anyone they are held accountable for their work by the Team Lead and OAG.

  Human Relations Skills:

  - **2:** This position is required to provide interpretation of the rules in order to assist with ensuring that others are following proper processes. This often includes influencing behavior through skills of persuasiveness or assertiveness as well as sensitivity to another's point of view. Strong communication skills are required to resolve short term conflicts that may arise in the process.

- **Creativity/Problem Solving:**

  33: This position is required to analyze various reports, systems and business processes to ensure compliance with legislation, OAG requirements, and the generally accepted accounting principles. Thinking is guided by clearly stated objectives, functional practices and precedent. Judgment is used to determine how to achieve objectives and some independence is given. Problems are known and solutions can be found within existing policy, regulations and legislation such as the Financial Administration Act, generally accepted accounting principles, and the various financial systems.

- **Responsibility:**

  B: This position has a balanced profile between advisory and consultative functions. This position often analyses various reports and processes then advises branch heads and management on how to modify.

Last Reviewed: November, 2009

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Last Review / Update: 2015-02-17

Subsidiary 2 Benchmark
Job Description - 023FN17

Identification Section

Working Title:	Financial Analyst
Department:	Energy
Division, Branch/Unit:	Corporate Services, Financial Services / Financial Assurance and Systems
Reports To:	Team Lead, Quality Assurance
Levels to D.M.:	5

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

Under the general direction of a manager, the incumbent is responsible for developing and carrying out financial analysis for various accounting functions in the Ministry. Also, the incumbent will liaise with other financial professionals within the Government of Alberta and consult with Business Unit Leaders to develop broad Ministry policies and implement GoA best practices. The incumbent will prepare policy and procedures, and develop comprehensive implementation plans to sustain the financial accountability within the Ministry. The resolution of transactional and systemic issues and problems is an ongoing responsibility. The incumbent is a primary resource in the evaluation of the adequacy and effectiveness of internal controls relating to the financial transactions processed in the department. The position involves tracking, analyzing, compiling, collecting, and reporting of departmental work. This work involves the application of advanced financial knowledge (through interpretation and analysis) to ensure compliance with Generally Accepted Accounting Principles (GAAP); GoA directives and/or guidelines; and SFO Best Practices to avoid recommendations from the Office of the Auditor General of Alberta (OAG) and the Office of the Chief Internal Auditor (OCIA). This position operates fairly independently and is linked to senior management (e.g. SFO).

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. **Support an efficient, effective, economical department through:**

   Ongoing monitoring of payment and revenue collection processes

   Recommending to senior management quick wins and long range changes as well as changes to existing legislation and policy. Criteria of success include:
   Financial implications to the Ministry and the government as a whole,
   Risk assessments,
   Accuracy and validity of complex financial data,
   In compliance with established departmental and governmental policies .

2. Ensure adequate and effective controls related to the revenue and payment transactions processing systems, and recommend improvements when required.

3. Perform periodic compliance reviews to maintain the current level of financial integrity and/or to recommend areas of improvement.

4. Assist in the ongoing management and implementation of the Ministry's revenue processing and government wide accounts payable systems and processes to ensure efficiency and effectiveness of operations. This includes:

   Financial and business requirements are identified and communicated to all related parties

   Comprehensive plans are in place to implement changes and releases of new processes and procedures

   Financial services is meeting all implementation requirements including systems, processes, organization and human resources allocation

   Liaise with all other Financial Services work units and other program business units to communicate and address all their business requirements

   Advise management of any barriers to success

   Coordinate the transfer of knowledge and skills to other Financial Services staff as efficiently and effectively as possible, and

   Serve on committees, project groups, etc.

5. Provide interpretation and practical advice to departmental staff on the application of established working principles and policies as well as system operation and controls.

6. Provide ongoing advice and support to regional Expenditure Officers regarding the fulfillment of their Expenditure Officer responsibilities.

7. Develop and deliver education, training and awareness workshops for departmental staff to ensure all activities are carried out in a prudent financial matter.

8. Carry out special project assignments, as required.

9. Provide financial analyses and reports for internal and external users.

10. Anticipating audit requirements related to the interpretation and application of GAAP and ensuring sufficient and appropriate supporting documents exist to provide an acceptable audit trail.

11. Review audit reports, follow up on the correction of relevant audit findings, and facilitate continuous improvement in payment processes as appropriate. Support the Auditor General and Chief Internal Auditor audit processes by providing information and documentation as required.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

SKILLS/EXPERTISE REQUIRED:

Ability to apply knowledge of generally accepted accounting principles and generally accepted auditing standards to financial activities.

Display knowledge of business concepts and practices as they relate to departmental activities.

Ability to interpret government and departmental legislation, regulations, policies and procedures.

Working knowledge in IMAGIS financial modules (General Ledger, Accounts Payable, Purchasing).

Working knowledge of ExClaim.

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Proficiency in the use of reporting tools (Query, Crystal, Nvision, Livelink, CMS)

Ability to balance and handle both complementary and conflicting priorities in both an efficient and effective manner. Critical thinking and analytical skills in combination with professional judgment are required.

Leadership

Adapt leadership style to the individual needs of staff.

Create an environment where empowerment can occur.

Model desired behaviours.

Independence

Exercise good judgement to determine when interdependence vs independence should occur.

Exercise good planning, time management and organizational skills in assigned projects.

Interpersonal Skills

Treat all staff, clients, and stakeholders with respect, dignity and courtesy.

This position requires strong team abilities and the ability to thrive in a fluid organization.

Create and maintain an environment where constructive dissent is welcomed and rewarded.

Communication Skills

Create logical, well thought out documents that can be used for decision making.

Write in a clear and concise manner

Demonstrate good verbal communication

Analytical

Change Management

Make an evaluation of and take calculated risks involved in the face of diminished resources.

Identify specific situations, which fall within the intent and spirit of policies and procedures and require unique application.

Challenge the status quo.

Foster risk-taking ability with team members.

Deal with the human side of change by displaying sensitivity to people's needs.

GUIDELINES:

List the directives (policies, regulations, statutes, procedures, manuals) that are used in the position and state how they are used:

Financial Administration Act
Treasury Board Directives
Accounting and Financial Control Manual
Travel & Moving Regulations
Departmental Policy and Procedures Manual
Contract manual

Describe those duties that require creativity or originality, including any examples of independent research, development of new materials or techniques, etc.:

Develop and deliver education, training and awareness workshops for departmental staff.
Anticipate operational needs of the clients, provide advice to program managers and recommend changes to current business processes to ensure efficient and economical processing of transactions.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed

for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Education: (the minimum level of education necessary to adequately perform the duties).

A related university degree in a related field plus 3 years progressively responsible related experience.
Equivalency: Related diploma plus 5 years directly related experience; or accounting designation and 1 year additional related experience.

Independence/Decision Making

The incumbent is expected to work with considerable independence. Recommendations are made regarding enhancements to or replacements of existing financial systems, financial procedures, internal controls or new initiatives.
The incumbent has in depth knowledge of internal controls and familiarity with statistical analysis tools and concepts as well as knowledge of government financial policies, procedures, guidelines, directives and the Financial Administration Act.
The incumbent must have in depth knowledge of accounting and auditing principles and techniques.
The incumbent must possess strong project management and organizational skills and must be able to conceptualize, discuss, plan and carry through to completion of assigned projects, within a team oriented work environment.
The incumbent must exercise strong professional judgment and ethical principles and be a strong team leader/player.
The incumbent has substantial latitude in consulting with program managers and staff to resolve concerns or develop proposals for change. The incumbent is expected to handle situations, which clearly fall within existing departmental policies and procedures, and to exercise professional judgement in those areas that are not addressed by clearly defined policies.
Recommendations or concerns regarding unique or sensitive matters are referred to supervisors for direction and guidance.
Significant management is to be kept informed of critical issues through status reports.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Works with the internal Financial Planning group to correct any issues or differences which may arise. Also works with department Accounts Payable area when working on controls – discusses findings and suggests possible changes.
Contacts Services Alberta on payroll questions/issues.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

None.

Alberta Government

Last Review / Update: 2015-02-17

Alberta

Subsidiary 2
Benchmark Evaluation - 023FN16

Identification Section

Working Title:	Regional Accounting Officer
Department:	Human Services
Division, Branch/Unit:	Calgary Children and Family Services Authority
Reports To:	Senior Manager, Finance
Levels to D.M.:	4
Job Description:	023FN16
MRS:	See the Minimum Recruitment Standards for Finance
Job Code:	023FN - Finance 3

Organization Chart
(requires login)

Evaluation

Knowledge
EI2 200

Creativity/Problem Solving
29% 57

Responsibility
B 57

TOTAL JOB POINTS
314

Comments on Role

The Minister of Children and Youth Services appoints a board of community members to govern each Child and Family Services Authority (CFSA). Legislation, along with a memorandum of understanding and an annual business plan approved by the Minister, guides activities for each Board. Each Region is headed by a CEO. CFSAs are delegated by Children and Youth Services to provide a wide range of services to strengthen families and keep children and youth safe and protected. The Boards are agents of the Crown and have a responsibility to be open, transparent and accountable to the public. Each year the each Board releases a Business Plan and Annual Report to the public. Under the direction of the Boards, each Authority is responsible for the preparation of the annual report, including financial statements and performance results, and is responsible through the CEO for the adequacy of the financial administration and reporting functions, including maintaining systems of financial management and internal control.

Calgary and Area Child and Family Services Authority is led by a community board and employs over 550 staff across 20+ worksites with a budget of over $200M. The CFSA contracts with more than 80 agencies to deliver services to children, youth and families.

Role of Accounting Officer is defined under Section 38 of the Financial Administration Act. Within the Ministry of Children and Youth Services governance structure the position's authority for the Region is granted by approval of the CEO of the Regional Child and Family Services Authority.

Reporting to the Senior Manager, Finance, the position is responsible for effective and efficient operation of the Regional payment processes, maintenance of internal controls and compliance with financial legislation, policies and procedures, and to ensure risk management systems are in place to prevent fraud and misappropriation for the Region. The position is responsible for reporting serious internal control irregularities and non compliance with financial policies and procedures directly to the CEO and/or the Ministry's SFO.
The position performs quality assurance reviews, identifies and establishes procedural policies, and training requirements, ensures segregation of duties, and provide ongoing guidance and assistance to all regional staff in 20+ worksites on payment processes.

Comments on Evaluation

- **Knowledge:**
  Content:

- **E:** Position requires general professional accounting background including Generally Accepted Accounting Principles (GAAP) and specific knowledge and experience in accounts payable in a computerized accounting environment including the verification/testing of the payables system/procedures and understanding of internal controls to prevent irregularities. The Regional Accounting Officer requires knowledge of GOA and Ministry related financial legislation, policies, procedures and processes with specific emphasis on accounts payable and is well versed in all related GOA and Ministry legacy systems, information and payment systems such as (Family Support for Children with Disabilities Information System, Child Care Information System, CYS, Contract Management Administration System, IMAGIS, EPS, HRMS). Requires a general understanding of the programs and services delivered within the Region and possess a strong knowledge and understanding of the types of payments, the coding, and the vendors involved. The role is not evaluated at the E+ as it is narrow in focus requiring a depth of knowledge and expertise of accounts payable applicable to the accounting officer function as delivered within a region.

Complexity and Diversity:

- **I:** Position must understand accounts payable within the Ministry and on a government-wide basis relevant to the Accounting Officer function as well as understand direction and review from the Office of the Auditor General in order to provide leadership to the region in carrying out assigned responsibilities across the worksites in all program and service areas.

Human Relations Skills:

- **2:** PUR interacts with mainly ‘non-technical’ users throughout the Region including staff, stakeholders (vendors) and specifically the administrative staff performing the processing functions, thus requiring strong communication and interpersonal skills applied to train, to influence/persuade to change approaches, practices and thinking in regard to the processing/reviewing of expenditures and to adopt new or modified procedures and policies.

- **Creativity/Problem Solving:**

29%: The position applies professional knowledge and practice to the review and approval of accounts payable requiring independent professional judgment in the determination of the best approach to meet objectives of the Accounting Officer role. Position develops and/or recommends and implements new/modified/revised operating procedures, processes and policies to resolve transactional and systemic concerns to ensure sound accounting practices and ‘audit’/quality assurance. Position reports to and receives technical direction from Senior Manager, Finance.

- **Responsibility:**

B: Position is accountable for supporting the financial needs of the region for the processing and approval for the payment of transactions and providing guidance, advice and consultation to management and staff on same.

Last Reviewed: November, 2009

Alberta Government

Last Review / Update: 2015-05-25

Subsidiary 2 Benchmark
Job Description - 023FN16

Identification Section

Working Title:	Regional Accounting Officer
Department:	Human Services
Division, Branch/Unit:	Calgary Children and Family Services Authority
Reports To:	Senior Manager, Finance
Levels to D.M.:	4

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The Child and Family Service Authority (CFSA) Accounting Officer is responsible for supporting the successful operation of payment processes and related functions performed for the assigned region(s) of the Department of Children and Youth Services. CFSAs are responsible for delivering a variety of programs, including but not limited to the following – Child Care, Early Intervention, Child Protection Services, and Resources for Children with Disabilities. This position's functions includes providing technical and financial information and professional advice to various stakeholders involved in payment processes, and ensuring that internal controls are established and maintained. The successful resolution of transactional and systemic issues and problems is an ongoing responsibility. This position operates fairly independently, with guidance from the Department of Children and Youth Services Accounting Officer. Accounting Officer authority is granted by approval of the Chief Executive Officer (CEO). The primary goals of this position are: the effective and efficient operation of payment processes, the maintenance of appropriate internal controls, and compliance with relevant financial legislation, policies and procedures.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. Support the processing of payment transactions within the assigned region of Department of Children and Youth Services.

Activities:

Knowledge of ministry legacy systems and provincial information and payment systems (Child Youth Information Module, IMAGIS, Child Care Information System, Contract Management Administration System, Family Support for Children with Disabilities Information System, ExClaim, Electronic Payments System, HRMS etc.).

Provide ongoing advice and support to processing staff regarding the payment component of all financial systems, and request and approve the appropriate system access and roles for users as required.

Provide ongoing advice and support to CFSA Expenditure Officers regarding the fulfillment of their Expenditure Officer responsibilities.

Provide payment-processing advice to CFSA management and staff as required, including interpretation of related financial policy, appropriate application of internal controls, application of chart-fields, etc.

Find solutions to payment problems and develop appropriate payment processes and procedures.

Provide ongoing advice and support to worksite staff regarding the handling of incoming payments and payments documentation, and manage the disposition of payments and documentation received at the CFSA Financial Services office.

Manage the process for setting up new vendors and changing vendor information, and provide information and training to CFSA staff as required.

Monitor payment computer system security as applicable.

Assist with payment system testing, development and implementation of changes/new systems as required.

2. Ensure that payment transactions are reviewed for compliance with relevant procedures, policies, regulations, and the *Financial Administration Ac*t, and are approved for payment on a timely basis.

Activities:

Gather sufficient and appropriate information through reviewing payment transactions and internal control processes to provide evidence that payments are correct, provide Accounting Officer certification, and release transactions for payment as required.

Conduct regular compliance reviews to identify non-compliance and transaction types that pose a higher risk to the CFSA. This involves reviewing manual and electronic systems that result in expenditures, documenting the processes and verification steps and assessing adequacy of the financial controls against Best Practices.

Approve journal vouchers processed directly in IMAGIS.

Ensure T4As are calculated correctly.

Coordinate Security Ids upon commencement/termination.

Refer technical payment processing problems to the appropriate party for resolution, and follow up to ensure that corrective action is taken.

Identify transactional errors through payment reconciliation processes (e.g. recycled, rejected transactions) and ensure that they are resolved on a timely basis.

Prepare and coordinate corrective action including adjusting journal entries.

Review audit reports, follow up on the correction of relevant audit findings, and facilitate continuous improvement in payment processes as appropriate.

Receive inquiries from vendors and carry issues through to a successful resolution.

Investigate and resolve problems related to the IMAGIS vendor table to facilitate successful payments to vendors (e.g. incorrect address).

Facilitate the submission of requests for payment transactions to IBM, such as stop payments, replacement payments, copies of cancelled cheques, etc.

Process and monitor type A B & C accountable advances, and initiate collection activities as required.

Support the Office of the Auditor General and the Office of the Chief Internal Auditor audit processes by providing information and documentation as required.

Ensure that payroll transactions have been appropriately approved and comply with government and Ministry policies.

Ensure accuracy of data posted to the general ledger from the HRMS payroll system and investigate and reconcile any discrepancies. This is accomplished by reviewing and approving weekly wage and monthly salary payroll reconciliations and testing payroll transactions in accordance with the standards set out in the AO Handbook and Payroll Best Practices.

3. **Provide CFSA staff with sufficient information to enable them to efficiently and accurately process payment transactions.**

Activities:

Identify training requirements and deliver training sessions to processors on the payment component of financial systems, including IMAGIS, ExClaim, EPS, Recoveries, etc.

Assign IDs to designated Expenditure Officers within their respective CFSAs to facilitate access to the Expenditure Officer On-Line Training that is required. Provide advice and guidance to assist Expenditure Officers in successfully completing the mandatory training and generate reports to monitor completion.

Develop and deliver training to CFSA staff related to other financial functions, such as receiving and accounting for incoming cash, and provide ongoing support to staff concerning these processes.

4. Other financial functions as assigned:

Activities:

Serve on committees, project groups, etc.

Support the CFSA contract management process by functioning as a financial resource to contract services staff and reviewing contracts prior to finalization (i.e. performing the “compliance review” function in the Contract Management Administration System (CMAS)).

Other related duties and special projects as assigned.

Monitor and support the successful implementation of new financial systems, policies and procedures as directed by the Ministry or CFSA.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

The position needs to develop and maintain effective working relationships with staff at various levels within CFSA Region, as well as with other stakeholders such as vendors, IBM, Department staff and auditors. Successfully supporting the financial needs and adding value to the financial processes of the region and the Ministry is a primary objective of this position. This is a senior position within the region, and as such the incumbent operates with a large degree of independence in making decisions and finding appropriate solutions.

The position needs to be knowledgeable about a wide array of Ministry and government programs and policies, as well as have a very good working knowledge of the various computer financial systems that support these programs. The position requires flexibility in adapting to changing financial needs and systems, and the CFSA Accounting Officer is required to develop and recommend financial processes and improvements to financial processes where warranted. Skill in developing and implementing new and changed processes and approaches, and consistently seeking and managing continuous improvement is key.

This position requires the ability to successfully provide written and verbal information, effectively and efficiently communicating and exchanging financial information with a wide range of stakeholders within the region and department. The incumbent takes a leadership role with Administrative Support staff in CFSA Financial Services, and with payment processing staff within the CFSA.

The incumbent needs to readily identify the impacts of control deficiencies, and minimize the risk of errors that result in the inappropriate use of Ministry funds and extensive time expended on error correction. The position requires travel to the worksites associated with the assigned region for the purpose of reviewing payments and processes, and providing advice to worksite staff. Based on issues that arise while performing the job functions, the incumbent needs to develop and recommend changes to processes that will result in improved financial management.

The role of Accounting Officer is guided by the requirements of Section 38 of the *Financial Administration Act*. The CFSA is expected to advise their Chief Executive Officer and the Department's Senior Financial Officer of internal control irregularities and non-compliance with financial policies and procedures.

The position requires an effective combination of financial, computer, human relations, program/policy knowledge and skills, and good professional judgement in order to successfully fulfill the objectives and functions of this position.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Requires general knowledge of accounting theories, principles and practices and a depth of knowledge of payment processing acquired by the completion of a related accounting degree or diploma and considerable directly related experience.

Knowledge of government financial policies, procedures, guidelines, directives and the *Financial Administration Act.*

General knowledge of CFSA programs, policies and procedures.

Proficiency in government and departmental financial computer systems, such as IMAGIS, ExClaim, CMAS, EPS.

Ability to exercise appropriate, professional judgement.

Ability to work independently and as a member of a team.

Excellent interpersonal and communication skills, both verbal and written.

Knowledge of accounting and auditing principles and techniques.

Personal computer skills (e.g. Microsoft Suite).

Ability to teach others.

Ability to travel.

Contacts

(Main contacts of this position and the purpose of those contacts.)

The position interacts with mainly the users of the various payable systems and processes throughout the Region including staff, stakeholders (e.g. vendors) and specifically the administrative staff performing the processing functions. Position consults with Senior Manager on Finance within the scope of accountabilities of the role of the Regional Accounting Officer. Position provides consultation and advice on such matters related to accounts payable, expenditure officer requirements, policy application to Management and staff within the region.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A

Last Review / Update: 2015-05-25

Subsidiary 2
Benchmark Evaluation - 022FN11

Identification Section

Working Title: Trust Officer 1

Department: Human Services

Division, Branch/Unit: Office of the Public Trustee

Reports To: Senior Trust Officer, Finance 4

Levels to D.M.: 5

Job Description: 022FN11

MRS: See the Minimum Recruitment Standards for Finance

Job Code: 022FN - Finance 2

Organization Chart
(requires login)

Evaluation

Knowledge
E-I2 175

Creativity/Problem Solving
29% 50

Responsibility
R1 57

TOTAL JOB POINTS
282

Comments on Role

The work is completed in accordance with programs mandated by government legislation. This is the entry level responsible for the administration of estates under the jurisdiction of the Public Trustee. Initially the work is performed under close supervision and assigned cases are selected to provide scope in developing knowledge of relevant legislation and departmental policies and procedures. As knowledge and experience are gained on an increasing basis, the incumbent will work with greater independence. The Trust Officer is responsible for the day-to-day administration of a caseload of estates that include deceased, dependent adult and official guardian files which are of a lesser degree of complexity, financial value and sensitivity. Discretion is used to protect the dignity and rights of those who are vulnerable or have no one else to act for them. Administration is carried out in compliance with the applicable statutes, regulations, policies and procedures.

Comments on Evaluation

- **Knowledge:**
  Content:

- **E-:** The Trust Officer position represents the entry-level trust officer position. The Trust Officer requires knowledge of dependent adults, wills and estates and official guardianship along with knowledge of the legislation and common law in relation to the administration of estates belonging to dependent adults, deceased (wills, trusts and estates) and minors. It also requires knowledge of the policies and procedures used in the Office of the Public Trustee, knowledge of business practices, property management, accounting procedures and financial benefits available from governments and private sources. The specific knowledge needed by this position requires work experience in this office. This experience will supplement the theoretical knowledge that was gained through post-secondary education. This work is not at the E level as it is not working level work. Initially the work is performed under close supervision and assigned cases are selected to provide scope in developing knowledge of relevant legislation and departmental policies and procedures.

Complexity and Diversity:

- **I:** This position is an individual contributor with an understanding of how the work relates to that of others within the organization. The Trust Officer 1 deals with a variety of clients and must apply appropriate regulations to individual cases. The Trust Officer 1 is responsible for the administration of a caseload of estates that include deceased, dependent adult and official guardian files that require working collaboratively with other internal support services including legal, income tax, audit and financial services. This position needs to understand how all of these areas within the Office of the Public Trustee work towards supporting their clients.

Human Relations Skills:

- **2:** Position deals with the public and need to be persuasive while remaining sensitive to their clients needs. The clients are often vulnerable or have no one else to act for them. The Trust Officer 1 may be required to resolve conflict situations that require short term resolution, i.e. when dealing with those who are vulnerable or have no one else to act for them.

- **Creativity/Problem Solving:**

29%: Position works on files which are of a lesser degree of complexity, financial value and sensitivity than working level positions and relies on assistance from the working level Trust Officers and Senior Trust Officers. There may be fewer factors to consider on these files.

- **Responsibility:**

R1: Position delivers services to the public in the three areas (dependent adults, wills and estates and official guardianship).

Last Reviewed: November, 2009

Government

Last Review / Update: 2015-05-25

Subsidiary 2 Benchmark
Job Description - 022FN11

Identification Section

Working Title:	Trust Officer 1
Department:	Human Services
Division, Branch/Unit:	Office of the Public Trustee
Reports To:	Senior Trust Officer, Finance 4
Levels to D.M.:	5

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The work is completed in accordance with programs that have been mandated by government legislation. This is the entry level responsible for the administration of estates under the jurisdiction of the Public Trustee. Initially the work is performed under close supervision and assigned cases are selected to provide scope in developing knowledge of relevant legislation and departmental policies and procedures. As knowledge and experience are gained on an increasing basis, the incumbent will work with greater independence. The Trust Officer is responsible for the day-to-day administration of a caseload of estates that include deceased, dependent adult and official guardian files which are of a lesser degree of complexity, financial value and sensitivity. Discretion is used to protect the dignity and rights of those who are vulnerable or have no one else to act for them. Administration is carried out in compliance with the applicable statutes, regulations, policies and procedures.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

The incumbent of the position delivers services to the public relating to dependent adult, deceased (wills and estates) and minor/official guardianship administration. Initially under close supervision, incumbent will require some creativity, independent research, analysis, and the requirement to draw conclusions. This applies to the disposition of estate assets, unusual situations for conflict resolution and the adaptation of policies and procedures on an ongoing basis. As experience is gained, more originality is expected.

1. **Provides high quality service through the effective and efficient administration of the estates within the jurisdiction of the Public Trustee for the Province of Alberta.**

Activities:

Determine the nature of the Public Trustee's involvement and the nature of the assets and liabilities to be administered by conducting an on-site investigation and review of information obtained from various sources.
Convert, call-in or otherwise protect identified assets and commence appropriate procedures in support of the ongoing administration.
Devise and implement creative or innovative solutions to sensitive issues where there is no policy of legislative guidance.
Respond appropriately to ongoing estate administration issues including income tax, audit, real estate and legal matters.
Identify and locate legally entitled parties, account to those parties and distribute the estate.

2. **Represent the Public Trustee in a professional manner to promote and advance the role of the office.**

Activities:

Participate in public speaking engagements and the delivery of information.
Collaborate with business partners and stakeholders to develop and present information regarding estate administration.
Act as a resource in responding to inquiries from the business and professional communities and the general public about wills, estates and trusts.
Develop working relationships with other government departments and agencies to address common interests and concerns.

3. Build and maintain a highly skilled and client service oriented work unit.

Activities:

Develop and share a personal knowledge base. This personal knowledge base relates to acquiring the specific knowledge needed by the incumbent to carry out the requirements of the position and sharing with their colleagues.
Provide and/or obtain support within trust administration and other services areas within the office. This would include areas such as the legal department, tax, audit, financial services. There is close interaction between these areas and we are constantly interacting with one another asking for information or providing information relating to issues affecting our files.
Participate in internal and external committees.
Recommend the implementation and adoption of policies and procedures.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Communicate with all levels of the business, legal and medical communities, governments, consular officials, law enforcement agencies, clients, other stakeholders and the public.

Participate on internal teams and/or committees to co-ordinate estate matters through strategy development and implementation.

Contact clients, stakeholders and other professionals to discuss specific issues, exchange information and make recommendations regarding resolution of estate administration issues.

Exercise professional judgment and independence in the application and interpretation of legislation, regulations and departmental policies and procedures.

Maintain effective working relationships with members of the trust administration team, other administration teams and with internal support services including legal, income tax, audit and financial services departments.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

University graduation in a discipline related to the position assignment, preferably business or law, plus six months related experience.

Thorough knowledge of the legislation and common law in relation to petroleum and natural gas and to the administration of estates belonging to dependent adults, deceased (wills, trusts and estates) and minors.

Thorough knowledge of the policies and procedures used in the Office of the Public Trustee.

Thorough knowledge of business practices, property management, accounting procedures and financial benefits available from governments and private sources.

Strong inter-personal communication skills for conflict resolution and to establish good relationships with a variety of clients, stakeholders, the public and staff under stressful and sensitive circumstances.

Effective use of oral, written, mediation, negotiation, analytical and decision-making skills.

Sound knowledge of computer applications.

Knowledge of Federal and Provincial statutes and regulations with respect to the handling and transportation of hazardous goods and firearms.

Ability to travel to investigations relating to the estates of clients.

A Firearms Acquisition Certificate is required.

A First Aid Certificate is required.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Contacts are for the purpose of gaining detailed information required for the administration of estates. Position will also have considerable contact with clients and relatives and well as individuals within other government agencies such as CRA, CPP, Department of Veterans Affairs, AISH, etc., in carrying out their responsibilities, either to gain information or to explain decisions.

Communicates with all levels of business, legal and medical communities, governments, consular officials, law enforcement agencies, clients, other third parties, and public.

Contact clients, third parties, and other professionals to discuss specific issues, exchange information and make recommendations regarding resolution of estate administration issues, keeping in mind we may be dealing with individuals who oppose our involvement or may be in family crises.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A.

Last Review / Update: 2015-05-25

Subsidiary 2
Benchmark Evaluation - 022FN12

Identification Section

Working Title: Financial Analyst - Contracts

Department: Human Services

Division, Branch/Unit: Calgary Children and Family Services Authority

Reports To: Senior Manager, Finance

Levels to D.M.: 3

Job Description: 022FN12

MRS: See the Minimum Recruitment Standards for Finance

Job Code: 022FN - Finance 2

Organization Chart
(requires login)

Evaluation

Knowledge

E-I2 175

Creativity/Problem Solving

29% 50

Responsibility

B 50

TOTAL JOB POINTS

275

Comments on Role

Reporting to the Senior Manager, Finance, the position is responsible for providing financial analysis, support and advice to the Manager of Contracts and the Resource Specialists, Senior Manager, Finance and the Region on contract management and related areas. The position reviews, analyzes and interprets complex audited and un-audited financial statements from contracted agencies assessing viability and appropriate use of authority funding. Reviews all financial aspects of the Authority's contracts to ensure accuracy and application of sound financial practices.

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Comments on Evaluation

- **Knowledge:**
  Content:

- **E-:** The position requires the financial knowledge and expertise related to contract processes and to perform analysis of related financial and non-financial information/data. Position also requires an in-depth knowledge of the various Acts, Regulations, Policies and Procedures and the systems relating to Contract Management. The E- reflects the need for some specific accounting knowledge and skills acquired through an accounting diploma/degree and related experience specific to contracting and analysis of financial statements. Position is not an E as it does not require the application of a breadth knowledge of accounting in many areas, nor is the position required as a deep expert within a defined financial specialization.

  Complexity and Diversity:

- **I:** Role requires sound knowledge of the contracting processes and financial requirements and the skills and abilities to review and interpret/analyze financial statements and other financial information and to provide as required guidance and direction to the Contracting group and to outside contracted agencies. Requires an understanding of the programs and services contracted by the Authority in order to properly assess and analyze financials.

  Human Relations Skills:

- **2:** Communication ranges from provision and exchange of technical information with similarly skilled persons through to providing and explaining financial interpretation and analysis to 'non-technical' people that utilize the expert recommendation for decision making. Hence, the positions influences and in many cases changes how situations are approached/ negotiated by the Resource Specialists.

- **Creativity/Problem Solving:**

  29%: Position works within established parameters, guidelines and past practices common across the Regions and the GOA for contract administration. Some opportunity for creative thinking to be applied in selecting appropriate professional approaches to situations such as the testing and analysis of unaudited financial statements for viability and financial soundness of service provider or assessment of appropriate usage of funding. PUR is limited in developing new procedures/processes to internal regional operating procedures, and recommendations are referred to Manager or others. Position is not 33%, because typically the methodology/practices relevant to options/solutions to problems are found within a known range of possible professional solutions. The Contract Manager and/or the Senior Manager, Finance are accessible for consultation on new or unusual situations and to provide guidance as required.

- **Responsibility:**

B: Position provides contract financial support to the region including consultation and advice.

Last Reviewed: November, 2009

Last Review / Update: 2015-05-25

Subsidiary 2 Benchmark
Job Description - 022FN12

Identification Section

Working Title:	Financial Analyst - Contracts
Department:	Human Services
Division, Branch/Unit:	Calgary Children and Family Services Authority
Reports To:	Senior Manager, Finance
Levels to D.M.:	3

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

Reporting to the Senior Manager, Finance, this position is responsible for providing financial analysis, support and advice to the Contract Management Group and to the Region on contract management and other related areas. Principal tasks include: in-depth reviews of all contracted Agency financial statements to assess Agency financial viability and to assess usage of Authority funding; financial review of all Authority contracts, which comprises approximately forty percent of total Authority spending; and a variety of financial analysis and advice on any issues related to contract funding and spending in the Authority.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. Reviews annual financial statements from contracted agencies, including:

Activities:

Analyzing and interpreting complex financial statements, reports and information;

Assessment of financial viability of the agency;

Assessing appropriate use of authority funding; and

Calculation of the Authority approved Surplus/Deficit of agencies and resulting Surplus Retention Reserve balances.

2. Financial review of all Region 3 Contracts, including:

Activities:

Review of financial accuracy of Schedule B;

Review of all financial aspects of contracts to ensure accuracy and accordance with sound financial practices and provision of feedback and recommendations to Resource Specialists and/or Program Manager;

Ensuring approvals are in accordance with appropriate delegated financial authorities;

Providing advice and consultation to Resource Specialist and Managers on financial aspects of contracts;

Monitor internal audit and Auditor General recommendations applicable to financial contract management and assist development and implementation of action plans to address audit observations; and

Attend meetings and work sessions.

3. Provides professional financial direction and guidance to Contract Financial Administrator, including:

Activities:

Production and regular updating of annual contract forecasts provided to Regional Finance Team;

Ensuring contract and administrative payments are processed efficiently and in accordance with Ministry and Regional financial policies and

Ad-hoc financial analysis, as required.

4. Provides financial analysis, advice and support to Contract Group and to the Region:

Activities:

Provides consultation and advice and leads the development and/or revision of management information and financial reporting within the Region;

Responsible for the calculation and allocation of changed funding allotments for agencies (ie: calculates/forecasts impact to Agencies and Region of various per diem and other revisions to Agency payment provisions);

Provides financial advice/consultation to agencies regarding compliance with Children and Youth Services and GoA contracting requirements – policies, acts and regulations;

Provide financial advice and guidance to Contract Managers regarding financial issues, contracts and interpretation of financial information provided by agencies; and interpretation of Contract Management policies;

Reviews regional policy and procedures to reflect changes relevant to various Acts, Legislation and Regulations; and

Performs other financial analysis as required.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Responsible for all financial aspects of the Region's contracts with a diverse range of agencies for a variety of regional programs. Position performs a wide variety of financial analysis requiring a sound accounting knowledge and a solid understanding of contract management policies and procedures, the Financial Administration Act, and the programs delivered within the region.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

University degree or diploma in accounting supplemented by related experience in contract management including review and preparation of contract budgets and related schedules, and experience in preparation and review of financial statements.

Knowledge of Government and Ministry Contracting policies, regulations and procedures/processes.

Sound knowledge of financial analysis.

Strong computer skills including expert level skills in Excel and Word.

Good interpersonal skills.

Excellent communication (verbal and written) skills.

Ability to exercise professional judgement.

Strong analytical, decision-making and organizational skills.

Good understanding of Ministry's and Regional contract and financial policies, procedures and guidelines.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Positions deals with a broad range of contacts including:

Agency representatives;

Program Resource Specialists;

Regional and corporate financial staff;

Senior management; and

Internal and external audit staff.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A

Alberta Government

Last Review / Update: 2015-05-25

Subsidiary 2
Benchmark Evaluation - 021FN10

Identification Section

Working Title:	Tax Assessor
Department:	Treasury Board and Finance
Division, Branch/Unit:	Tax and Revenue Administration, Revenue Operations
Reports To:	Group Lead, Finance 4
Levels to D.M.:	6
Job Description:	021FN10
MRS:	See the Minimum Recruitment Standards for Finance
Job Code:	021FN - Finance 1

Organization Chart
(requires login)

Evaluation

Knowledge

E-I1 152

Creativity/Problem Solving

29% 43

Responsibility

R1 50

TOTAL JOB POINTS

245

Comments on Role

The Tax Assessor is responsible for processing returns, claims, registrations and financial accounting transactions for corporate, commodity and revenue programs in accordance with legislation, notices and procedures. This results in the fair and equitable treatment of all clients within each program administered by the Tax and Revenue Administration (TRA).

Comments on Evaluation

- **Knowledge:**
  Content:

- **E-:** Position requires knowledge of provincial and federal tax legislation and policies, industry conditions and trends, financial statement analysis and audit principles, and government accounting requirements to ensure the equitable treatment of clients within each program. The pull (-) reflects the well-defined framework of guidelines, policies and procedures in combination with many past precedents that have been made available to the Tax Assessors. The E reflects positions at the full working level such as the Finance 3 Tax Officer. The position is not an E because more complex situations are resolved in consultation with the Finance 3's

  Complexity and Diversity:

- **I:** Position must have an understanding of how the work relates to the work of others. A single file has the potential to be worked on by multiple groups depending on the function needed. File documentation is important for future actions, and an understanding of other areas processes is needed to know when to refer, or to raise flags for actions in other areas. In some cases the position will be assigned work from more than one program requiring them to work with different legislation and systems.

  Human Relations Skills:

- **1:** HR skills are used in communicating technical knowledge with clients, answering specific program-related questions and in problem resolution, client complaint/investigation. Discussion with clients may take the form of answering questions related to how programs are administered by TRA or speaking to the legislation that governs a specific program. There is a job expectation to verify information, identify issues that may affect others, and make recommendations/decisions based on policies/legislation.

- **Creativity/Problem Solving:**

  29%: Thinking is guided by various guidelines and past practices, with solutions found within a defined framework. Position functions within parameters of provincial and federal legislation, and well-defined framework based on precedents. Opportunity for creativity and problem solving is limited to determining risk in non-routine corporate and commodity tax returns, and in assessing unusual variance in remittances from high revenue clients. The complexity is reduced as the job has access to help in the form of other Tax Assessors, Tax Officers, Team Leads and Senior Managers.

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- **Responsibility:**

R1: Position's primary role is for the day-to-day delivery of tax programs. This includes processing of returns, claims, registrations and financial accounting transactions for corporate and commodity programs. A secondary role is to seek out variances and perform follow-up investigative analysis.

Last Reviewed: November, 2009

Last Review / Update: 2016-03-11

Subsidiary 2 Benchmark
Job Description - 021FN10

Identification Section

Working Title:	Tax Assessor
Department:	Treasury Board and Finance
Division, Branch/Unit:	Tax and Revenue Administration, Revenue Operations
Reports To:	Group Lead, Finance 4
Levels to D.M.:	6

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The position is responsible for processing returns, claims, registrations and financial accounting transactions for corporate, commodity and revenue programs in accordance with legislation, notices and procedures. This results in the fair and equitable treatment of all clients within each program administered by the Tax and Revenue Administration (TRA).

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. Accurate entitlement (compliance & legislation).

Activities:

Determines the correct refund or rebate amount to qualifying clients. The steps involved include eligibility determination, review of data (financial and otherwise) prepared by clients, identification of discrepancies in information provided, application of legislation in making decisions and/or recommendations, using sound judgment and documenting findings and decisions in a clear and concise manner determines the correct refund or rebate of taxes paid on fuel or tobacco, or the amount of AFFDA grant to be provided.

Identifies and addresses risk and registration issues when maintaining the accuracy and timeliness of the taxrolls of the different programs administered. Risk relates to exposure or the potential for loss of revenue either by not collecting the correct amount of tax or by overpaying refund or rebate amounts. Steps involved would include eligibility determination, review of data (financial and otherwise) prepared by clients, identification of discrepancies in information provided, application of legislation in making decision and/or recommendations, using sound judgment and documenting findings and decisions in a clear and concise manner.

Performs investigative analysis of specified accounts. The Assessor may initiate this review based on his/her findings.

2. Accurate assessment.

Activities:

Resolves non-routine risk conditions present in assessing corporate and commodity tax returns. The steps involved would include eligibility determination, review of financial data, application of legislation in making decisions/recommendations, using sound judgment and documenting findings and decisions in a clear and concise manner. Returns process at this level include LPG returns, capital tax returns (credit unions) and insurance tax returns, IFTA returns, corporate tax loss carry-back applications, and tourism levy returns.

Identifies and addresses risk and registration issues when maintaining the accuracy and timeliness of the taxrolls of the different programs administered. Steps involved include eligibility determination, a review of financial data, application of legislation in making decisions/recommendations, using sound judgement and documenting findings and decisions in a clear and concise manner.

Performs investigative analysis of specified accounts. The officer may initiate this review based on his/her findings.

Administers programs on behalf of stakeholder community (Health Cost Recovery, and Farmer Benefit Program).

Uses information submitted through TRACS to analyze risk and process assessments when required.

3. Accurate database.

Activities:

Performs accounting adjustments at the client level, e.g. journal entries, interest calculations and resolution of instalment discrepancies.

Performs investigative analysis of specified accounts.

Liaises with Corporate Registry to investigate changes in corporate status.

Maintains the accuracy of the TRACS (ensures filing, confirms accuracy of information provided, identified entities not filed).

4. Analyze and determine program conditions/performance.

Activities:

Performs variance analysis. Examples would include the review of revenue for a high revenue client account for a period of time and determination of conditions that lead to significant increases or decreases and the analysis of Total Marked Fuel Accountability filing.

Keeps up-to-date on industry changes and identifies potential risks to program administration.

5. More informed stakeholder community.

Activities:

Communicates findings and decisions with clients in a clear and timely manner both written and orally.

Educate clients on the different programs and their requirements, results and obligations. This would consist of answering questions related to a clients return, claim, registration or financial accounting transactions or clarifying information on TRA's role in administering the programs.

Represents Tax and Revenue Administration (TRA) at client information sessions and consultations with stakeholders. Communications tend to be shorter term and typically speak to programs with a lower level of complexity than what is required at the Finance 3 level.

6. Collects revenues.

Activities:

Investigates, locates, reviews and analyses taxpayer/collector situations and analyzes accounting records and other information to determine corporate structure, nature and value of assets, viability of the enterprise and other indicators of business activity. For example, amalgamations result in the ceasing of one entity and the commencement of another corporation. Proper recording of accounting transactions is required based on the period the business was in operation.

7. TRA accountability to government/stakeholders (appropriate rationale documentation).

Activities:

Prepares working papers and reports supported by sufficient and appropriate evidence to support decisions and findings. These may be required by the Auditor General, other government departments, legal actions etc.

8. Make TRA more efficient and effective.

Activities:

Make recommendations for improvement to policies, procedures and legislation. These are a result of issues that may surface while performing work assignments.

Perform system testing as required.

9. Participate on project teams and cross-train peers on as required.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

Processing impacts on all areas of TRA. For example, processing a return will impact the maintenance of financial data, may lead to enquiries and in some cases a subsequent field audit. It may affect other government departments such as Health, Energy or Agriculture as TRA administers programs on behalf of these departments.

Tax Assessors plans and organizes day to day work in conjunction with group goals. On a daily basis, they maintain contact with external stakeholders to provide information or get clarification. Routine processing is handled by the computer system. Most eligibility issues are handled at this level. E.g. Review of tobacco and fuel tax collector applications, processing TEFU applications. These positions assist teams/projects in reviews/work efforts. May perform peer review of completed work.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed

for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Tax Assessors operate within Tax and Revenue Administration (TRA) guidelines, policies and procedures within a well-defined framework based on precedents. They work on many diverse programs within various Acts and Regulations. The programs include:

Alberta Corporate Tax Act – Corporate Income Tax (CIT) Program;
Alberta Royalty Tax Credit (ARTC) Program;
Royalty Credit for individuals and Trusts (RCIT) Program;
Insurance Corporations Tax Program, Financial Institutions Capital Tax Program;
Alberta Fuel Tax Act – Fuel Tax collectors, Bulk Dealers, Propane (LPG) Dealers;
International Fuel Tax Agreement (IFTA);
Alberta Indian Tax Exemption (AITE) program;
Alberta Farm Fuel Benefit program (AFFB);
Rebates under the Tax Exemption Fuel Users (TEFU) program;
Alberta Tobacco Tax Act – tobacco tax returns from tax collectors and refunds from collectors and retailers;
AITE program;
Tourism Levy Tax Act – Hotel room tax;
Hospitals Act – Health Cost Recovery program administered for the Alberta Health Department ;
Goods and Services Tax.

Within these programs, multifunctional work is performed. For example, the Tax Assessor may process tobacco returns transfer funds related to return processing and perform all functions necessary to register the tobacco collectors. Work assignments change based on priorities set by management but staff must maintain a good working knowledge of all programs. At this level, work performed is varied. Much of the work on processing claims and returns is on the following programs – RCIT, AFFB, LPG, AITE, Insurance Tax, IFTA, Health and CIT.

The Tax Assessors also require:

knowledge of provincial and federal legislation and policies;
the ability to interpret supporting documentation including financial statements and make decisions;
knowledge of the processing systems and rules, e.g. IMAGIS, client server and mainframe applications, imaging and workflow systems;

knowledge of risk criteria and the ability to apply per defined procedures;

knowledge of industry conditions and trends;

knowledge of generally accepted and government accounting requirements;

knowledge of tax, interest and penalty calculations;

the ability to interpret/apply legislation;

analytical and problem solving skills;

a familiarity with the general responsibilities of other tax or business related agendas, various consumer assistance and registry services;

knowledge of audit principles;

customer focus;

oral and written communication skills; and

computer skills e.g. MS Word, Excel.

Contacts

(Main contacts of this position and the purpose of those contacts.)

Impacted stakeholders include taxpayers, filers, claimants and their representatives (e.g. lawyers and accountants), other governments, other government departments and their employees, and TRA staff.

Taxpayers, filers, claimants, representatives – to follow-up on information filed, request additional information or clarification to confirm entitlement, to see payment or to prompt filing compliance – 85%

Other Ministries and Divisions within Finance and Enterprise (Agriculture, Health, Energy, Superintendent of Insurance) – to seek or provide program information to department representatives – 5%

Other Areas of TRA (Audit, Tax Services, Business Technology Management) – to seek or share information on specific files, or about industry sectors, participate in system upgrades and development activities. – 10%

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A

Last Review / Update: 2016-03-11

Subsidiary 2
Benchmark Evaluation - 021FN09

Identification Section

Working Title: Financial Systems Analyst

Department: Human Services

Division, Branch/Unit: Strategic Corporate Services, Financial Processes and Reporting

Reports To: Team Leader, Financial Processes

Levels to D.M.: 5

Job Description: 021FN09

MRS: See the Minimum Recruitment Standards for Finance

Job Code: 021FN - Finance 1

Organization Chart
(requires login)

Evaluation

Knowledge
E-I1 152

Creativity/Problem Solving
29% 43

Responsibility
B 43

TOTAL JOB POINTS
238

Comments on Role

The Financial Systems Analyst is responsible for maintaining the integrity of data within the Government of Alberta (GoA) financial applications for the Ministry. This includes ExClaim, Electronic Payment System (EPS), and the IMAGIS Financial System (Accounts Payable, General Ledger, Accounts Receivable and Procurement Card Modules). Integrity is upheld through the coordination of input on system design, development, and testing with the core committees for individual applications, in conjunction with client system support and regular ongoing analysis and reconciliation of data within the applications.

Comments on Evaluation

- **Knowledge:**
  Content:

- **E-:** This position requires knowledge of accounting principles and concepts. Position also requires knowledge of Government of Alberta financial systems, e.g., ExClaim and the inter-relationship with IMAGIS. The position applies a sound knowledge of department policies, programs, delivery structures and system in order to assist with problem resolution. The "pull" (-) on the E reflects the technical nature of this work, where duties are standardized and procedures are clearly described.

  Complexity and Diversity:

- **I:** The position works with a range of internal users and external stakeholders, involving day-to-day accounting system issues, problem identification and resolution and determining new system requirements. This requires an understanding of the relation of the Financial Systems Analyst's work to the work of others.

  Human Relations Skills:

- **1:** Communication involves effective listening in order to troubleshoot issues and provide clear information and advice to clients.

- **Creativity/Problem Solving:**

  29%: Solutions are found within the principles and technical parameters of the financial systems, with new approaches/processes recommended as needed. This position does not apply independent judgement concerning precedents to be set.

- **Responsibility:**

  B: This position is responsible for maintaining the integrity of financial data for the Ministry and providing client support on financial applications.

Last Reviewed: November, 2009

Alberta Government

Last Review / Update: 2015-05-25

Subsidiary 2 Benchmark
Job Description - 021FN09

Identification Section

Working Title:	Financial Systems Analyst
Department:	Human Services
Division, Branch/Unit:	Strategic Corporate Services, Financial Processes and Reporting
Reports To:	Team Leader, Financial Processes
Levels to D.M.:	5

Purpose

(Brief summary of the job, covering the main responsibilities, the framework within which the job has to operate and the main contribution to the organization.)

The Financial Systems Analyst is responsible for maintaining the integrity of data within the Government of Alberta (GoA) financial applications for the Ministry of Employment and Immigration. This includes ExClaim, Electronic Payment System, and the IMAGIS Financial System (Accounts Payable, General Ledger, Accounts Receivable and Procurement Card Modules). Integrity is upheld through the coordination of input on system design, development, and testing with the core committees for individual applications, in conjunction with client system support and regular ongoing analysis and reconciliation of data within the applications.

This role also assists the Team Lead of Financial Reporting in the preparation of the monthly Minister Office's expenditure report. Responsibilities include reconciliation of PCard transactions on-line and acting as proxy for the Minister and Minister office staff in ExClaim.

Additional responsibilities of the Financial Systems Analyst include: Budget Variance Reporting, creation and analysis of expenditure trend reports for the Director of Financial Processes and Reporting, preparation of financial application policies and guidelines to be made available on the intranet, review of internal controls with GoA Best Practices and implementation of Ministry policies and procedures for risk mitigation, assisting the Office of the Auditor General with reports and reconciliations for various audits, providing client support on applications and resolution of application issues.

Responsibilities and Activities

(Each end-result/responsibility shows what the job is accountable for, within what framework and what the added value is.)

1. Daily and Monthly Reconciliation and Reporting

Reconciliation is performed to ensure that the interface files are sent to IMAGIS Financial from all other financial applications without errors, for assurance of data integrity.

Activities:

Analysis of general ledger to ensure all data interfaced from the legacy systems Electronic Payment System, ExClaim and Contract Management Administration System (CMAS) are interfaced accurately into IMAGIS and posted without errors. Ensures information processed by IMAGIS is received and transmitted back to the legacy systems on a daily basis.

Reconciles the IMAGIS sub ledgers for PCard, Accounts Receivable, Accounts Payable and Payroll to the General Ledger on a daily and monthly basis. Investigates all reconciling items and ensures they are cleared prior to the quarterly reporting.

Error identification, correction and follow up is done daily. This involves investigating, identifying and problem solving. Coordinates the correction process for all errors with IBM and Service Alberta. Errors on any unposted entries or interface issues are corrected when necessary.

Produces customized reconciliation reports through Nvision and Query and ensures all reconciling items are cleared in a timely manner so that the quarterly financial reporting is accurate.

Prepares quarterly reconciliations on financial system accesses to ensure accountability, controls and reliability within all systems are met. This requires end users access to be removed, updated, or created with proper authorities in place for internal control.

2. Support of Minister Office's Reporting

Activities:

Assists Team Lead in Financial Reporting with the reconciliation of PCard transactions for the Minister and Minister Office's staff.

Acts as proxy for the Minister and Minister Office's staff in ExClaim for preparing and submitting claims to the proper authority for approval.

Ensures expenditures are accounted for in an accurate and timely manner, in accordance with all requirements of Alberta Finance and the GoA.

Generates and reviews PCard Transaction Report.

3. Internal Financial System Policy and Procedure Development

Develops financial policies and procedures for the Ministry on financial systems, (ExClaim, Electronic Payment System), to be posted on the intranet for all users.

Activities:

Conducts extensive regular research on the financial systems to ensure that there are no implications on policies to the Ministry and to the users of the systems.

Creates processes for risk mitigation to ensure that proper internal controls are in place with the financial systems.

Develops policies and procedural documentation to be posted on the intranet for understanding and compliance by end users.

As systems are upgraded or new modules are added, conducts a comprehensive review of policies and procedures, and develops modifications or supplements as required.

4. Financial System Working Groups

Ministry representative on financial system user work groups that implement or upgrade new and existing financial payment systems.

Activities:

Participates in GoA Cross government decision-making working groups and committees to review new and existing financial payment systems and simplify processes.

Provides feedback using system working knowledge and Ministry specific requirements to the working group in order for IBM or Service Alberta to understand implications of systems development for the Ministry.

Conducts further research by producing reports within the financial payment systems to ensure that GoA Cross Ministry recommendations are meeting Ministry's requirements.

Tests all system enhancements, or developments in the User Application Training (UAT) database.

Once upgrades or new systems are implemented, develops documentation and policies for all end users of the system.

Develops a training plan and training session (hands on or on-line) on the systems for all end users of the system within the Ministry.

5. Financial System and Policy Support

Provides financial system support to Ministry end-users of ExClaim, Expenditure Officer System (EOS), Electronic Payment System, and IMAGIS Financials.

Activities:

Resolves various customer concerns and issues, ensuring a high standard of customer service, as well as conformity with ministry policies and procedures.

Receives all customer concerns and issues with the financial systems – reviews the issues brought forward and conducts trouble shooting of system issues directly with the customer. If issues are system related and cannot be resolved at the front end, will deal directly with the System Service Providers to resolve the system issue.

Regularly follows up with System Service Providers to ensure that system fixes and data fixes are completed in an accurate and timely manner.

Ensures that system and financial policy violations are being addressed and communicated directly with the end user not complying with the policies, then informing the Director of Financial Processes and Reporting of the non-compliance.

Provides information to working committees on system trouble-shooting for issues resolution regarding the various financial systems.

Provides training on new processes and develops training and/or resource material for users within the Ministry.

Ensures newly created or updated educational documentation is posted on E&I's Finance and Administration website.

Coordinates error identification and resolution with service providers by creating Change Order Requests, or Service Requests with each systems service provider. Participates with system testing and signoff on the implementation.

Advises end users of any changes in departmental financial policy or legislation that has a direct impact on their business.

Monitors utilization of the systems and reconciles reports to ensure compliance with Ministry and GoA policies, as well as best practices.

6. Monthly Forecasting and Budget Tracking

Forecasts monthly expenditures and tracks budget for the Financial Processes and Reporting Team.

Activities:

Prepares daily reconciliation of expenditures with a monthly reconciliation of budgeted and forecasted values to actual expenditures, with a variance analysis for the Director.

Meets with the Director and Manager on a monthly basis, to accurately forecast expenditures against year to date spending for the fiscal year.

Updates IMAGIS Budget Module with forecast in a timely and accurate manner.

Scope

(Illustrates what internal or external areas the job impacts, and the diversity, complexity, and creativity of the job.)

The Electronic Payment System/EOS/ExClaim/IMAGIS Financial are complex and diverse systems with a need for appropriate control requirements related to accuracy and reliability of the system, as well issues of misuse, which affects the financial reporting and operations of the Ministry.

The position has full authority to resolve issues regarding the day-to-day operations of system applications with the multiple services providers.

The position supports the financial systems and is the Ministry expert in these applications. The position is also the key contact for Expenditure Officers, Regional Accounting Officers, and Business Managers for advice and issue resolution.

The position has significant contact with a diverse range of internal users and external stakeholders, involving problem identification and problem solving capabilities, new system requirements, complaint identification and the exchange of information concerning issues. The position deals with the system users on a regular basis and requires the ability to troubleshoot with system issues along with the ability to make highly qualified decisions in the best interest of the Ministry with both the internal users and external stakeholders.

Shares in accountability for integrity of payment processing, controls and resolution of errors.

The complexity of development and implementation of policies for financial systems requires extensive research of GoA best practices and implications on the Ministry. It also requires strong interpretation skills so as to assist senior management in understanding the practical outcomes of the vision, and implications for the department.

Knowledge, Skills and Abilities

(Diplomas, degrees and the most important knowledge factors, skills and abilities including knowledge about practical procedures, specialized techniques, etc.; analytical and conceptual skills and abilities; and skills needed for direct interaction with others. Specific training if it is an occupational certification/registration required for the job.)

Two-year Accounting/Business diploma plus two years directly related experience, or a combination of directly related education and experience.
In depth knowledge of department programs, delivery structures, program guidelines, policy and procedures, system needs and design to identify and resolve problems for program delivery and information reporting.
Extensive knowledge and ability to interpret and apply accounting concepts and Generally Accepted Accounting Principles.
Authoritative source of knowledge of the Electronic Payment System, ExClaim, IMAGIS, and EOS systems, as well as policy and procedures is required to be the primary resource for management inquires regarding any concerns or impacts on the systems.
In depth knowledge of various Acts, including the Financial Administration Act, Regulations, Directives, Legislature as well as department policies and procedures.
Strong troubleshooting skills with the ability to assess options and implications to make decisions independently.
Extensive knowledge of financial controls and requirements so as to provide support and advice to the clients.
Extensive knowledge of the IMAGIS system and its multiple interfaces to be able to reconcile the systems and provide support and training to the clients.
Ability to identify problems, and apply knowledge to analyze issues and resolve problems or develop alternative solutions.
Ability to prioritize and achieve results effectively in order to respond to numerous, diverse challenges and demands in an environment of shifting priorities.

Ability to work in a consultative manner with internal and external stakeholders and ensures that their needs are represented in the decision making to achieve win-win results.

Strong and persuasive interpersonal, verbal and written communication skills to be able to influence longer-term solutions.

Working knowledge of IMAGIS Query tools to create and analyze reports, as well as reconcile transactions between Electronic Payment System, ExClaim, and Contract Management Administration System (CMAS) to IMAGIS.

Good working knowledge of Microsoft Office suite, including Word, Excel, etc.

Contacts

(Main contacts of this position and the purpose of those contacts.)

This Incumbent is in contact with various financial system user groups to ensure that administration, coordination and support is in place for: Business Managers, PCard Holders, EPS reconcilers, all ExClaim users, Expenditure Officers, Accounting Officers, Contract Management Application System Administrators, IBM, Bank of Montreal, Service Alberta and Cross Ministry PCard, EPS and ExClaim User Groups.

Supervision Exercised

(List position numbers, class titles, and working titles of positions directly supervised.)

N/A

Alberta Government

Last Review / Update: 2015-05-25