

Job Description and Person Specification

Job details

Job title:	Principal Auditor
Grade:	L
Reports to:	Chief Internal Auditor
Directorate and Service area:	Finance, Internal Audit

Purpose of the job

The Council's Internal Audit plan seeks to inform an evidence based opinion over the organisation's governance, risk and control framework. It also seeks to add value in supporting service areas to maximise efficiencies and constantly strive to improve. The Principal Auditor role plays a significant and valuable role in delivery of the assignments within that plan, which can be of both an assurance and consultancy nature.

The post holder is required to plan and deliver audits which will provide assurance over the adequacy and effectiveness of the Council's internal controls. Audits assigned to this role will be of complex and medium / high risk areas.

The role will have a high level of responsibility in the provision and development of a proactive and dynamic Internal Audit service.

The role should provide clients with independent assurance that their service is being delivered in line with statutory requirements, risks are identified and effectively managed, control systems are appropriate and value for money is achieved in line with the Council's objectives.

Principal responsibilities

1. To prepare and carry out audit assignments as directed by the Chief Internal Auditor or Audit Manager, having due regard to professional standards (utilising the relevant tools and techniques), internal quality procedures and any requirements of Internal Audit management.
2. Plan, supervise and carry out quality control over the work of team members as and when required, to ensure audits have been completed to a high professional standard.
3. Design and create assignment terms of reference (in consultation with management) and audit work programmes that meet the proposed scope of work, ensuring due regard is given to risk, control and governance.
4. Provide a draft report and concise working papers clearly documenting all audit evidence for management review. File papers should be prepared logically and in accordance with established procedures.
5. To maintain a current appreciation of audit and risk management techniques. To also maintain an awareness of organisational risks and the controls / risk mitigations



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needed to manage those risks – in order to provide assurance that the risk mitigation framework is designed and operating effectively.

6. To help ensure services treat customers equitably and deliver what the customer requires in accordance with service standards and Council priorities.
7. Represent Internal Audit, as and when required by management, whether within the Council, with partners, or on an inter-authority or other basis.
8. To develop effective relationships with all parties that would be associated with the delivery of the Audit Plan, including Directors; Heads of Service; and the wider Audit team.
9. To deal with ad hoc queries from service department management and/or provide advice and guidance to service department management as and when required, or as directed.
10. To ensure the ongoing quality of Internal Audits to all clients, ensuring compliance with the Public Sector Internal Audit Standards, the Code of Ethics and the Internal Audit Manual.

General responsibilities applicable to all jobs

1. Demonstrate awareness/understanding of equal opportunities and other people's behavioural, physical, social and welfare needs.
2. Comply with the Council's policies and procedures including (but not limited to) safeguarding, financial regulations, promotion of equalities, customer care, agreed audit actions and health and safety (ensuring that reasonable care is taken at all times for the health, safety and welfare of yourself and other persons).
3. Carry out any other duties which fall within the broad spirit, scope and purpose of this job description and which are commensurate with the grade of the post.

This job description reflects the major tasks to be carried out by the post holder and identifies a level of responsibility at which they will be required to work. In the interests of effective working, the major tasks may be reviewed from time to time to reflect changing needs and circumstances. Such reviews and any consequential changes will be carried out in consultation with the post holder.

Person Specification

Attributes	Essential criteria	Desirable criteria
Education, Qualifications and Training	<p>Professionally qualified CCAB Accountant or Chartered Internal Auditor;</p> <p>GCSE English Language and Mathematics.</p>	<p>Degree educated or equivalent;</p> <p>2 "A" levels or equivalent.</p>
Experience and Knowledge	<p>Comprehensive and in-depth knowledge, familiarity with and enthusiastic interest around Internal Audit, Risk Management and Good Governance.</p> <p>Experience in audit planning and service delivery, preferably within the public sector.</p> <p>An up-to-date working knowledge of all relevant and appropriate legislation, standards and codes relating to Internal Audit.</p> <p>An understanding of corporate governance, risk management and assurance principles and practice.</p> <p>Strong knowledge of strategic and operational risks facing organisations and capacity to provide and manage assurance solutions for these risks.</p> <p>Understanding of how Internal Audit should operate in a large, complex and diverse environment.</p> <p>Work effectively as a member of the team to deliver all agreed work programmes, delivering solid performance with challenging workloads.</p>	<p>Post qualification internal audit experience in a relevant sector, for example in a local authority (or similar) setting, including managerial experience.</p>



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Attributes	Essential criteria	Desirable criteria
	<p>Detailed understanding of the principles of confidentiality and data protection issues and their impact on Internal Audit work.</p> <p>Experience of promoting, developing and maintaining effective working relationships with a diverse range of stakeholders around the delivery of services.</p> <p>Experience in working independently with minimal support from management to deliver Internal Audit work and an ability to maintain utmost confidentiality.</p>	
Ability and Skills	<p>Communication:</p> <p>High level of written skills and interpersonal skills with the ability to communicate with all levels within organisations, potentially to include Corporate Leadership Team and Audit Committee,</p> <p>Ability to prepare professional, high quality reports, often within tight timescales, drawing together information from multiple sources and identifying key issues.</p> <p>Ability to negotiate and persuade, sometimes in a setting that is unresponsive or hostile to audit findings.</p> <p>Ability to deliver effective presentations and to present data in a clear and appropriate format.</p> <p>Proactivity:</p> <p>Track record of adopting a proactive solution based approach, taking an ownership of issues.</p> <p>Seen to take responsibility for actions.</p> <p>Ability to drive forward internal audits, operating with competing demands.</p>	



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Attributes	Essential criteria	Desirable criteria
	<p>Decision Making and Analytical:</p> <p>Strong decision making skills and the ability to exercise sound judgement.</p> <p>Ability to efficiently undertake data and statistical analysis of highly complex (and sometimes conflicting or ambiguous) data from different perspectives in the use of a range of problem solving techniques to identify and evaluate opinions and identify solutions, often without precedents.</p> <p>Seeking out relevant information and using it appropriately.</p> <p>Adapting and Coping:</p> <p>Able to demonstrate flexibility of ideas in the face of change.</p> <p>Working productively under high pressure with ability to manage and deliver a multiple case load across a variety of diverse locations, operating to tight deadlines.</p> <p>The post holder may be required to work with a variety of organisations.</p> <p>Planning and Performing:</p> <p>Plan activities/ projects suitably in advance, taking account of changing circumstances.</p> <p>Able to manage time effectively.</p>	



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Attributes	Essential criteria	Desirable criteria
Equal Opportunities	Ability to demonstrate awareness/understanding of equal opportunities and other people's behaviour, physical, social and welfare needs.	
Additional Factors	<p>Internal Audit is governed by professional and legal standards, such as the Public Sector Internal Audit Standards and CIPFA Codes of Practice. The post holder will be responsible for delivering against these Codes and guidance, demonstrating independence and due professional care and ensure that the coverage of audit is focussed against the areas of highest risk.</p> <p>Internal Audit utilises time recording software to record jobs and time spent. The post holder will be required to record all work tasks on the system.</p>	