

## Principal Auditor – Job Description

**Job Title:** Principal Auditor

**Service:** Internal Audit & Risk Management

**Directorate:** Law & Governance, Strategy & Partnerships

**Grade:** P2 (£42,970 - £45,987 as at 1<sup>st</sup> April 2023, pay award pending for 2024/5)

### Overall purpose of the job

Principal Auditors undertake and manage the planning and delivery of a variety of internal audit assignments. These assignments contribute to the provision of reliable and effective independent assurances, to Cambridgeshire County Council and its stakeholders, considering the extent to which the governance arrangements are fit for purpose and operating well in practice.

More specifically, the key objectives of the role are to manage and complete a portfolio of work in order to:

- Provide an independent and evidence-based assurance to management and other stakeholders that their key risks are being managed effectively.
- Evaluate the effectiveness and proportionality of governance arrangements in place to ensure key system objectives are achieved.
- Ascertain the extent of compliance with key procedures, policies, regulations and legislation adopted by, or imposed upon, the organisation.
- Identify where weaknesses in internal control could lead to inefficiency, waste, fraud or irregularity.
- Recommend effective and proportionate governance improvements to better mitigate risks associated with Corporate, directorate and service objectives.
- Ensure that assurances given in their work is completed in full compliance with the Public Sector Internal Audit Standards.

Principal Auditors also support the effective operation of the wider Internal Audit & Risk Management team including through supervising and supporting junior members of staff; taking an active role in team development; and delivering risk management and counter fraud work.

### Main accountabilities

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1.	<p>The postholder will undertake and manage the planning and delivery of a variety of internal audit reviews of areas of Cambridgeshire County Council's services, policies and procedures. This will include:</p> <ul style="list-style-type: none"> <li>• Considering whether services are operating efficiently and effectively;</li> <li>• Considering if services represent value for money;</li> <li>• Considering how effectively the Council's risks are being managed and controlled;</li> <li>• Considering best practice, central government policy and legislative requirements.</li> <li>• Providing strategic challenge and advice to senior management to improve the Council's governance framework, control of risk and achievement of objectives.</li> <li>• Identifying recommendations to improve the Council's policies and procedures, governance, control of risk, achievement of objectives, and value for money.</li> </ul>

	<ul style="list-style-type: none"> <li>• Driving organisational improvement through reviewing the implementation of agreed actions to address risks to the Council's achievement of objectives.</li> <li>• Providing effective assurance over complex partnership and joint working arrangements including the Combined Authority, shared services with Peterborough City Council, and NHS partners, as required.</li> </ul> <p>These assignments contribute to the provision of reliable and effective independent assurances, to Cambridgeshire County Council and its stakeholders, considering the extent to which the governance arrangements are fit for purpose and operating well in practice.</p>
2.	Where appropriate, the postholder will contribute towards other key responsibilities of the Internal Audit & Risk Management team, including risk management, whistleblowing, and counter fraud and investigations. To support the provision of service progress reporting to senior management the Council's Audit & Accounts Committee, and to draft updates to team policies and procedures.
3.	To manage and supervise the undertaking of audit assignments by more junior staff members, ensuring procedures are followed, quality is maintained and performance is managed in line with the service's Key Performance Indicators and that assurances are evidence based and arrived at in full compliance with the Public Sector Internal Audit Standards.
4.	When completing their assigned portfolio of audit assignments, to plan and manage the use of allocated staff resources, to develop staff professionally and initiate staff development to ensure plans and targets are achieved. Assisting with the management of the Internal Audit Apprenticeship scheme.
5.	To discuss with management at all levels (occasionally in conjunction with senior audit staff) observations and recommendations arising from the review, to ensure implementation of appropriate and timely management action plans. To maintain good relations with key stakeholders across all audited parts of CCC (and its partners) and to provide advice and guidance that can be given to managers of CCC on issues relating to governance, policy and procedures, including the management of risk or irregular activity.
6.	As part of the Audit Service management team, to support the operational management and service development/improvement of the Internal Audit and Risk Management Service. To assist in the development, training, and motivation of junior members of the team to ensure their effective professional development and to ensure an effective audit team capable of meeting its objectives to a high professional standard.
7.	To be and remain up-to-date in matters of regulation and legislation insofar as they are required for the duties to ensure legal and regulatory compliance.
8.	To represent Internal Audit within and outside CCC in order to confidently provide assurance to the organisation internally and to external auditors that financial systems are controlled adequately.
9.	To demonstrate awareness/understanding of equal opportunities and other people's behavioural, physical, social and welfare needs.