

<b>Job Title:</b> Senior Auditor	<b>Role Profile Number:</b> RS48 v2
<b>Grade:</b> Q	<b>Date Prepared:</b> June 2020
<b>Directorate/Group:</b> Resources	<b>Reporting to:</b> Principal Auditor
<b>Structure Chart attached:</b>	No

### Job Purpose

To contribute to the delivery of the Council's strategic objectives by:

- Objectively assessing the adequacy and effectiveness of governance and management of risks, giving an evidence based opinion on all aspects of governance, risk management and internal control
- Championing best practice in governance and commenting on responses to emerging risks and proposed developments
- Promoting awareness and understanding of the risks of fraud and corruption, reducing losses by ensuring effective investigation, prevention, detection, analysis, reporting and recovery

### Key Accountabilities

- To carry out high profile risk-based audits, challenging assumptions and ensuring transparency, making sure that audit is considered a constructive experience, enabling managers and staff to enhance their performance. This will involve coming up with innovative solutions to issues that add value to the authority, identify best practice and offer value for money
- To plan and manage their own audit work programme, arranging and agreeing the scope of audits with clients based on identified risks; completing the audits and clearing reports with client departments within prescribed deadlines/time allocations and maintaining appropriate systems of follow up to ensure that audit recommendations are implemented
- Discuss, challenge and where necessary, negotiate with relevant Service Heads, Head Teachers, Corporate Directors and Members, regarding the clearance of reports
- Provide proactive and creative advice and guidance on strategic options for strengthening the control environment within the authority and reducing the risk of fraud, corruption and operational failure
- To assist in developing, maintaining, monitoring and reviewing policies and procedures which are effective in protecting the Council against fraud and corruption, for example Financial Regulations, Anti-Fraud and Corruption Strategy, Whistleblowing Policy
- Provide an effective consultancy service offering value for money to the Chief Executive, Corporate Directors and Heads of Service that identifies innovative, practical and best value options / solutions
- Undertake special investigations as directed by the Head of Internal Audit, or Principal Auditor, in cases of suspected fraud, misappropriation or other irregularities. This may include attending disciplinary hearings and where necessary liaising with the Police and attending Court as an expert

witness

- To manage and complete high-level audits for our external clients ensuring that a quality product is produced within timescales, ensuring that the section's income generation targets are met
- To lead/direct and train more junior members of the section in audit issues and to direct them during the course of their own individual audits
- To participate in, and contribute to key projects of the Council involving actively participating in cross-service working groups that promote innovation and creativity
- To assist in ensuring that the Council has an effective internal control framework that complies with legislation, Public Sector Internal Audit Standards and best practice

### **Supplementary Accountabilities**

- To highlight significant issues/risks to the Head of Internal Audit that should be included in the annual audit plan
- To actively promote the work and role of internal audit with service areas
- To undertake any other duties that may be allocated by the Head of Internal Audit and Principal Auditors that are commensurate with the responsibilities of the post
- The job may involve working unsocial hours during the course of investigations etc. This may involve working outside i.e. during surveillance (under RIPA legislation)
- The job may bring the Senior Auditor in to potentially aggressive situations during the course of an investigation i.e. where an employee has been accused of impropriety etc. or where audit findings identify management/staff failings

### **Knowledge & Experience**

- Experience of interpreting, applying and advising on legislation, codes of practice, corporate governance and professional standards in developing recommended improvement to existing internal control arrangements
- Highly developed personal organising skills of planning and prioritising workloads and organising resources to meet service demands
- Ability to generate innovative ideas and practical solutions to complex problems
- Experience of conducting fraud and irregularity investigations
- Knowledge of relevant legislation i.e. Accounts and Audit Regulations 2015; and Council policies and documents i.e. Standing Orders, Financial Regulations, Corporate Plan, Council objectives etc.
- Comprehensive knowledge of all audit techniques including risk and system based auditing and control risk self-assessment
- Knowledge of risk management and risk assessment for audit planning purposes
- A detailed knowledge and understanding of the public sector, in particular local government and an awareness of new developments in legislation/policy that will affect the Council
- Be able to influence people in agreement of audit recommendations often through negotiation
- To be able to work with minimal supervision whilst completing a programme of high level, often cross service audits
- Able to offer professional advice on complex audit matters to all levels of staff, including Directors and top management
- Good communication and interpersonal skills
- Valid driving licence or ability to move freely between sites

## Qualifications

- CCAB qualified or finalist accountant, or equivalent (i.e. at least Certified Internal Auditor - Institute of Internal Auditors), or AAT qualified with audit or equivalent experience

## Decision Making

- Ability to make independent decisions using relevant current legislation, without undue influence from officers or Members
- Ability to make appropriate, informed decisions and judgements
- Ability to make decisions autonomously

## Creativity and Innovation

- To continually challenge the way in which the Council operates both strategically and through individual processes ensuring that risks to corporate objectives are managed appropriately
- To find innovative solutions to issues, continually findings ways to improve the service provided to our customers

<u>Job Scope</u>		
<b>Number and types of jobs managed</b> Management of junior members of the team on individual audits	<b>Budget Holder</b>	No
	<b>Responsibility</b>	Laptop

## Contacts and Relationships

- Must ensure their independence at all times
- Provide advice/guidance to any relevant member of staff in relation to internal control, risk management and governance arrangements including Financial Regulations, Council Standing Orders, best practice etc.
- Have regular contact with Heads of Service and other Senior Management including Head teachers and other staff as relevant
- Develop and maintain regular contact with external colleagues at other Councils, ensuring that current issues are discussed and appropriate responses and best practice developed
- Regular contact with the Council's External Auditors particularly in relation to the audit of the Council's main financial systems
- Confident in and able to challenge actions, behaviours and decisions, at a senior level, in the event that they are contrary to the agreed strategy

<b>Employee Signature:</b>	<b>Print Name:</b>
<b>Date:</b>	
<b>Line Managers Signature:</b>	<b>Print Name:</b>
<b>Date:</b>	