

Job Title: Principal Auditor	Role Profile Number: SBC_10287
Grade: 11 Salary:	Date Prepared: June 2020
Directorate/Group: Finance and Audit	Reporting to: Head of Internal Audit and Corporate Fraud
Structure Chart attached:	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
- To assist in the delivery of the annual audit plan, providing proactive and creative, professional advice and assistance to the Chief Executive, Corporate Management Team, the Audit Committee and the management of a core team of professional staff.

Key Accountabilities

- To provide assurance to the Audit Committee, Council and senior management on the Council's internal control arrangements and professional advice, direction and interpretation of relevant legislation, policies and best practice.
- Providing advice and guidance to elected Members, Corporate Management Team and Heads of Service on strategic options for strengthening the control environment within the authority and reducing the risk of fraud, corruption and operational failure.
- Provide professional strategic advice and make recommendations to the Corporate Director of Finance and Assets in discharging his statutory responsibilities under Section 151 of the Local Government Act 1972 by helping to ensure that there is proper administration of the Council's financial affairs; and complying with the requirements of the Accounts and Audit Regulations 2015 by ensuring that there is an adequate and effective internal audit.
- Provide a professional and timely response to any incidences of fraud or irregularity in accordance with legislation and best practice, and, where appropriate, liaise with external agencies.

- Provide a 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.
- To participate in, and contribute to key projects / priorities of the Council including actively contributing to Council-wide / cross-service working groups that promote innovation and creativity and represent the Council at meetings with external organisations
- Assist the Head of Internal Audit 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.
- Direct and manage the workload of either a team of auditors, or the Corporate Fraud Team, to ensure that they are engaged upon those audit/anti-fraud activities that provide the optimum return for the skilled resource investment.
- Undertake special investigations in cases of suspected fraud, misappropriation or other irregularities. This will include the interviewing of relevant staff, Members and members of the public, where relevant. Interviews will be undertaken in accordance with the Police and Criminal Evidence Act, where appropriate.
- To carry out high profile audits, challenging assumptions and ensuring transparency making sure that the audit is considered a constructive experience enabling managers and staff to enhance their performance
- Writing and issuing reports to the Audit Committee, Chief Executive, Corporate Directors, Heads of Service, Head Teachers etc, identifying areas of weakness in internal control, potential risks and appropriate recommendations that identify potentially significant risks to the Council. This will involve coming up with innovative solutions to issues that add value to the authority, identify best practice and offer value for money.

Supplementary Accountabilities

- To advise and support the Council by contributing to external inspections e.g. Ofsted to provide guidance/assistance to relevant officers regarding these inspections.
- Actively promote the work and role of Internal Audit and the Audit Committee; and the Corporate Fraud Team.
- Certify that relevant grant and ad-hoc expenditure has been spent in accordance with grant/funding requirements.
- To undertake any other duties that may be allocated by the Chief Executive, Corporate Director of Finance and Assets or Head of Internal Audit and which 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 Principal 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

- Significant experience as a senior auditor, preferably within local government
- Experience of presenting information confidently, accurately and succinctly to Management

- Extensive knowledge of risk-based auditing
- Ability to plan, organise and prioritise own workload in a fast paced, demanding organisation
- Ability to generate innovative ideas, practical solutions to complex problems and influence others
- Strong analytical and intellectual problem-solving abilities
- Experience of interpreting, applying and advising on legislation, codes of practice, corporate governance and professional standards, recommending improvement to existing internal control arrangements
- Experience of conducting fraud and irregularity investigations under relevant legislation e.g. Police and Criminal Evidence Act (PACE); Regulation of Investigatory Powers Act (RIPA) and Prevention of Social Housing Fraud Act
- Detailed knowledge of relevant legislation i.e. Accounts and Audit Regulations 2015, and how these will impact on the organisation
- Valid driving licence or ability to move freely between sites

Qualifications

- CCAB qualified accountant, Chartered Internal Auditor (CMIIA) or equivalent with experience in a large organisation

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 finding ways to improve the service provided to our customers
- Development and integration of current audit techniques in to the Swindon audit process

<p><u>Job Scope</u></p> <p>Number and types of jobs managed Team of auditor (up to 3 members), or the Corporate Fraud Team</p>	<p>Budget Holder</p> <p>Responsibility</p>	<p>No</p>
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Contacts and Relationships

- Experience of successfully working within multi-disciplinary teams, including Directors/Heads of Service, senior managers, Members and other key stakeholders, including external partners

- Ability to operate confidently at all levels within the business including Corporate Management Team, Members, Heads of Service, senior managers, and other key stakeholders, including external partners
- 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.

Employee Signature:	Print Name:
Date:	
Line Managers Signature:	Print Name: