

<b>Job Title:</b> Principal Auditor	<b>Role Profile Number:</b> SBC_12420
<b>Grade:</b> 11 <b>Salary:</b>	<b>Date Prepared:</b> June 2020 – Updated Sep 2025
<b>Directorate/Group:</b> Finance and Audit	<b>Reporting to:</b> Head of Internal Audit and Corporate Fraud
<b>Structure Chart attached:</b>	No

### Job Purpose

To contribute to the delivery of the Council’s strategic objectives by delivering high-quality internal audit and advisory services. This includes:

- Providing independent assurance on 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
- Leading investigations into fraud, corruption, and irregularities.
- Advising senior leadership on risk mitigation, compliance, and internal control enhancements.
- Support the delivery of the annual audit plan by providing proactive, professional and innovative 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

Ensure all audit activities and reporting comply with the requirements of the Accounts and Audit Regulations.

- Deliver assurance and advisory services in accordance with the Global Internal Audit Standards (2024), ensuring independence, objectivity, and professional care.
- 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 Audit in discharging their 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.
- Actively contribute to key Council projects and priorities, including participation in cross-service working groups that promote innovation and creativity 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 Anti-Fraud and Corruption Strategy.
- 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.
- 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
- Conduct investigations in cases of suspected fraud, misappropriation or other irregularities in line with legal and ethical standards, including PACE, RIPA, and relevant fraud legislation.
- Produce clear, evidence-based reports for the Audit Committee, Chief Executive, and senior stakeholders. This will involve coming up with innovative solutions to issues that add value to the authority, identify best practice and offer value for money.
- Represent the Council in external meetings and contribute to cross-service working groups.
- Act as role model for ethical conduct and support the development of a strong governance structure across the organization.

### **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
- Strong understanding and experience of risk-based auditing, governance frameworks, and internal control systems.
- Demonstrable knowledge and experience of applying the Global Internal Audit Standards (GIAS). Ability to interpret and implement GIAS principles in a local government context, embedding them into audit planning, execution, reporting, and quality assurance processes.
- Familiarity with audit software, data analytics, and digital tools.
- Detailed knowledge of relevant legislation i.e. Accounts and Audit Regulations 2015, and how these will impact on the organisation
- Experience of contributing to the development of risk based audit plans, aligned with strategic objectives and emerging risks.
- 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 presenting information confidently, accurately and succinctly to Management
- Experience of applying quality assurance processes for audit work and contributing to continuous improvement of audit practices
- 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
- Proven ability to lead complex investigations and apply relevant legislation.
- Skilled in presenting findings clearly and confidently to senior stakeholders.
- Experience contributing to external inspections (e.g. Ofsted).

### **Data Analytical Skills**

- Experience of using data analytics to provide objective, quantifiable insights into governance, risk, and control effectiveness.
- Ability to apply analytical techniques to support risk-based audit planning, ensuring resources are focused on areas of highest impact.
- Experience and ability to interpret data without bias, ensuring findings are independent and free from undue influence, as required by GIAS.
- Ensure data handling complies with data protection laws and ethical standards.
- Maintain confidentiality and integrity of data throughout the audit lifecycle.
- Promote the use of technology and automation to improve audit efficiency, accuracy, and strategic insight

### **Qualifications**

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

large organisation

- Evidence of continuing professional development in internal audit, governance, or risk management, in line with Global Internal Audit Standards.

### **Decision Making**

- Ability to make independent, evidenced based decisions using relevant current legislation, without undue influence
- Skilled in identifying innovative, practical solutions to complex problems.
- Proactive in challenging assumptions and driving improvements in governance and control.

### **Creativity and Innovation**

- Continually challenge the Council's strategic and operational processes to ensure risks to corporate objectives are managed effectively.
- Identify innovative solutions and continuously seek ways to improve services delivered to internal and external stakeholders.
- Development and integration of current audit techniques in to the Swindon audit process
- Skilled in identifying innovative, practical solutions to complex problems.
- Proactive in challenging assumptions and driving improvements in governance and control.

### **Other Requirements**

- Valid driving licence or ability to travel between sites.
- Willingness to work flexible hours, including during investigations
- Ability to manage potentially confrontational situations with professionalism and integrity.
- Commitment to ethical conduct and continuous improvement, in alignment with the Global Internal Audit Standards.

<b><u>Job Scope</u></b>  <b>Number and types of jobs managed</b> Team of auditors (up to 3 members), or the Corporate Fraud Team	<b>Budget Holder</b>  <b>Responsibility</b>	No
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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
- Work collaboratively with Corporate Directors, Directors, Heads of Service, Members, and external partners.

- Build and maintain effective stakeholder relationships to ensure audit recommendations are clearly communicated, understood, and successfully implemented.
- Confidently challenge decisions and behaviours that conflict with strategic objectives.
- Promote the role and value of Internal Audit and the Audit Committee across the organisation.

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