**NORTHUMBERLAND COUNTY COUNCIL**

**JOB DESCRIPTION**

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| **Post Title: Senior Auditor** | | | **Director/Service/Sector**: **Finance/Audit** | | **Office Use** |
| **Band: 9** | | | **Workplace:** | | **JE ref: 2471**  **HRMS ref:** |
| **Responsible to: Chief Internal Auditor** | | | **Date:** | **Manager Level : 3** |
| **Job Purpose and Key Functional Responsibilities :**  **RESPONSIBLE FOR:**  The delivery of first class, professional and business oriented internal audit and assurance services, often in complex, diverse and challenging areas of client activity, genuinely focused on the needs and aspirations of customers, the discharge of sound governance responsibilities and the achievement of organisational goals.  **JOB PURPOSE:**  To deliver high quality, business oriented and solution focused assurance services to a varied range of clients. This will involve performing comprehensive, complex audits, in accordance with the Strategic Audit Plan and relevant professional and performance standards established by the Group Assurance Manager; providing timely and accurate advice and guidance to customers; contributing to the preparation of a fully risk enabled Strategic Audit Plan; and assisting in the effective monitoring and supervision of the Internal Audit team.  To support the Chief Internal Auditor and Group Assurance Manager in developing and maintaining appropriate management, monitoring and service delivery information for the provision of first class Internal Audit services, which contribute to the achievement of business excellence for all customers.  To act as an ambassador for the Internal Audit and Risk Management service, demonstrating a sound knowledge of the business of our clients and the needs of other stakeholders. Developing and maintaining a customer-focused approach in all aspects of our work, and effective working relationships with all clients. | | | | | |
| **Resources** | Staff | 5 / 6 FTEs, including professionally qualified staff. | | | |
| Finance | | Shared responsibility for ensuring the Council’s budget is collected, spent and administered correctly. Ensuring that appropriate levels of control are in place to minimise the risk of financial loss. Audit work carried out to certify grant claims and ensure funding is obtained. | | | |
| Physical | | Extensive involvement with Data systems, ensuring they are administered correctly per regulatory requirements and Council Policies & Procedures. | | | |
| Clients | | Extensive involvement with all Council Departments, Councillors etc. and with services that have a significant impact on the public of Northumberland. Services provided to partner organisations, including Homes for Northumberland, Blyth Valley Arts & Leisure etc. | | | |
| **Duties and key result areas:**  Specific duties will vary from time to time; the following list of accountabilities is intended to indicate the general nature of the post and is not exhaustive.  The postholder is bound at all times to observe the strict rules of confidentiality applicable to the work of Internal Audit and Risk Management; and in particular to observe the ‘Ethical Walls’ Charter developed specifically for all shared service responsibilities, ensuring that the confidentiality of each client organisation is strictly and expressly observed.   1. Accountable for delivering high quality, complex audits, specified in the Strategic Audit Plan, including value for money reviews and ad-hoc assignments, and the investigation of potential fraud or irregularity, as directed by the Group Assurance Manager. 2. Planning, monitoring and co-ordinating the efficient and effective implementation of those parts of the Internal Audit plan allocated, ensuring that these assignments are delivered to required performance standards established by the Group Assurance Manager. 3. Supervising, monitoring and motivating Internal Audit team members in the efficient delivery of audit assignments; ensuring that these team members also meet the performance standards established by the Group Assurance Manager. 4. Preparation and issue of timely, clear and concise audit reports at the conclusion of each audit assignment, ensuring that audit findings and recommendations are expressed in a fair and proportionate manner, demonstrating an understanding of clients’ business goals, and focusing on areas of risk and materiality. Preparation of other reports as required, for example Audit Committee, other Committees of Council and working groups.   5 Advising service areas on the prevention and detection of financial irregularities, security of cash and physical assets, the establishment and maintenance of sound systems of control and the achievement of efficiency, effectiveness and good value for money, in accordance with the prevailing financial framework in operation within the client entity, and general principles of internal control.  6 Provision of information to assist in strategic audit planning to the Group Assurance Manager.  7 Undertaking assignments aimed at detecting and preventing fraud and irregularity, including data matching exercises where appropriate, when required by the Group Assurance Manager.  8 Assisting the Chief Internal Auditor and Group Assurance Manager in developing and maintaining appropriate management, monitoring and service delivery information for the provision of high quality Internal Audit services; including risk assessment, time management, benchmarking and the establishment of performance standards for Internal Audit, and preparing summary reports in these areas as required.  9 Attending meetings and working groups, both within the client organisation and externally, and liaising with relevant external agencies (eg the Police and External Auditor), as directed by the Chief Internal Auditor and Group Assurance Manager.  10 Representing Internal Audit at steering groups (including those governing the development of new systems or migration of existing systems), and recommending the inclusion of suitable controls in accordance with the prevailing financial framework in operation within the client entity, and general principles of internal control.  11 Ensuring appropriate work records are maintained to standards established by the Group Assurance Manager, observing Data Protection, privacy and confidentiality rules and procedures.  12 Use of proprietary and other audit interrogation software.  13 Delivering a range of other assurance services as opportunities arise and as directed by the Group Assurance Manager, for example in relation to the Schools Financial Value Standard.  14 Operating to the standards laid down in the Code of Practice for Internal Audit in Local Government in the United Kingdom, standards established within the service and any other legislation or relevant professional guidance.  15 Attend disciplinary appeal panels, tribunals etc as required to give evidence | | | | | |
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| **Work Arrangements** | |
| Transport requirements:  Working patterns:  Working conditions: | Travel to other council premises to provide support and guidance.  Normal office hours but flexi-hours applies.  Home/Office based. |

**PERSON SPECIFICATION**

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| **Post Title: Senior Auditor** | **Director/Service/Sector:** Finance/Audit | | Ref: 2471 | |
| **Essential** | **Desirable** | | **Assess by** | |
| **Qualifications and Knowledge** | | | | |
| A degree or relevant professional qualification.  CCAB qualified or part qualified.  Knowledge of professional theory, practice and procedures in relation to internal audit.  Understands the diverse functions of the Council.  An active appreciation of the procedural and practical issues relating to Audit.  An awareness of and active interest in relevant service legislation and the current issues facing Council services, including achieving best practice and best value.  Understands the relationship between costs, quality, customer care and performance and actively monitors progress against Council Standards.  Evidence of on-going Personal Development. | | Evidence of recent Management Development. | |  |
| **Experience** | | | | |
| Competence in using Microsoft Office, Oracle applications, word processing, spreadsheets and database systems.  Experience in achieving results through effective partnership and collaboration.  Expert knowledge and experience in undertaking internal audit reviews within a large and complex organisation and acting on findings.  Successfully supervising staff to ensure a professional output from the team.  An active desire to provide effective customer centred services.  Understanding of client/contractor relationships  Experience in the Performance Management Framework. | | Experience in project management and Managing Change. | |  |
| **Skills and competencies** | | | | |
| Excellent written and oral communication skills, often involving the exchange of complex and contentious information.  Strong problem solving and analytical skills, including the development of practical solutions.  Highly developed IT skills and ability to understand and develop the use of ITC to achieve work objectives.  Numerate and able to quickly and accurately analyse complex information and statistics.  A strong corporate orientation and commitment to tackling issues in a non-departmental manner.  Well developed advocacy and negotiation skills, particularly in relation to contentious audit findings.  Confident and competent in expressing own views – an active participant in internal and external meetings.  Ability to work methodically and systematically. Time management skills.  Adopts a collaborative and team working approach with the ability to build excellent working relationships and motivate staff. | | Good presentational skills. | |  |
| **Physical, mental and emotional demands** | | | | |
| Ability to deal with conflicting demands within tight time-frames.  Need to maintain general awareness with prolonged periods of enhanced concentration.  Negotiating with clients to agree an outcome on contentious issues.  Working with clients who may become defensive. | |  | |  |
| **Motivation** | | | | |
| Dependable, reliable, a good timekeeper and effective guide/mentor to subordinate staff.  Demonstrates and encourages high standards of honesty, integrity, openness and respect for others.  Helps to create and encourages a positive work culture, in which diverse, individual contributions and perspectives are valued.  Proactive and achievement orientated  Able to work with minimum supervision. | |  | |  |
| **Other** | | | | |
|  | | A full driving licence | |  |

Key to assessment methods; (a) application form, (i) interview, (r) references, (t) ability tests (q) personality questionnaire (g) assessed group work, (p) presentation, (o) others e.g. case studies/visits