

NORTHUMBERLAND COUNCIL

PART A: SENIOR MANAGERS JOB DESCRIPTION

GROUP:	Chief Executive
SERVICE:	Audit
JOB TITLE:	Head of Internal Audit & Risk Management (Chief Audit Executive)
GRADE:	14
RESPONSIBLE TO:	Chief Executive
RESPONSIBLE FOR:	Ensure that an effective Internal Audit of the County Council and related entities is undertaken, enhancing and protecting organisational value by providing risk based and objective assurance, advice and insight, and bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes
Service:	Audit
Employees:	Ensure that appropriate performance management arrangements are established within the Internal Audit and Risk Management Team to enable a high quality service to be delivered; ensure that service delivery is of a high quality, and the service's reports are clear, concise, logical and technically sound, and of a high presentational standard
Budget:	Manager the budget for Internal Audit and Risk Management service
Other Resources:	

JOB PURPOSE:

The core professional objective of the role is to lead delivery of the Internal Audit and Risk Management service in order to:

- Ensure that an effective Internal Audit of the County Council and related entities is undertaken, enhancing and protecting organisational value by providing risk based and objective assurance, advice and insight, and bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes;
- deliver a risk management service to the County Council which facilitates effective arrangements for the management of risk;

both of these objectives in accordance with the Accounts and Audit Regulations 2015 or other prevailing legislation which may from time to time be enacted.

Regarding Internal Audit, the post-holder will deliver the role in accordance with proper internal audit practices, specifically the Public Sector Internal Audit Standards and the related application note for local government; and ensure that Internal Audit services are delivered in a way which demonstrates high standards of compliance with these Standards.

KEY STATUTORY/STRATEGIC RESPONSIBILITIES:

The Head of Internal Audit and Risk Management will:

1. Discharge all duties required of the Chief Audit Executive in local government, as defined and prescribed in the Public Sector Internal Audit Standards, and ensure that the legislative requirements of the Accounts and Audit Regulations or other prevailing legislation are discharged.
2. Formulate a risk based annual Internal Audit plan for Northumberland County Council, after engagement with key stakeholders and preparation of an assurance map, and present the Internal Audit Plan to the Audit Committee for agreement
3. Act autonomously, as required by the Public Sector Internal Audit Standards, in determining assurance risks, associated audit coverage and in reporting without fear or favour to the most appropriate levels within the organisation; to have unrestricted and unfettered access to the Chief Executive (Head of Paid Service), Executive Team, Leader, Cabinet, County Council and Committees, as required
4. Provide an evidenced annual opinion to Audit Committee on the County Council's framework of governance, risk management and control
5. Ensure that an effective internal audit is delivered for the County Council, compliant with prevailing legislation and the Public Sector Internal Audit Standards, and fulfilling the work programme set out in the Internal Audit Plan; determining service size and structure required to deliver legislative requirements and professional standards.
6. Undertake appropriate and effective Internal Audit of the County Council's group entities, including audit planning, audit delivery and annual reporting
7. Act as the lead officer advisor within the Authority for the Audit Committee, briefing and supporting the co-opted Chair of Audit Committee and the wider Audit Committee as required
8. Support the Audit Committee in its discharge of functions as Group Audit Committee for the County Council and act as lead advisor to the Committee when it is sitting as Group Audit Committee
9. Provide suitable reporting to and attend meetings of Audit Committee of group entities, and attend the Board of such entities to report if in the opinion of the postholder this is required
10. Ensure that appropriate performance management arrangements are established within the Internal Audit and Risk Management Team to enable a high quality service to be delivered; ensure that service delivery is of a high quality, and the service's reports are clear, concise, logical and technically sound, and of a high presentational standard
11. Ensure that a Risk Management Strategy and hierarchy are developed and regularly reviewed, before presenting to Cabinet for agreement
12. Undertake a continuous review of risk within the County Council at a corporate and service strategic level with appropriate reporting intervals; and support service areas to establish arrangements to manage risk at an operational level
13. Ensure that the Internal Audit and Risk Management Service implements current best practice methodology and working practices, supporting this by providing appropriate staff training and development opportunities

14. Work effectively with elected members from across the County Council and co-opted members, as appropriate
15. Foster professional and constructive working relationships between the Internal Audit and Risk Management Service and key stakeholders (both internal and external to the Authority), and between the Internal Audit and Risk Management service and audited services / entities
16. Assess the risks to the achievement of the Internal Audit and Risk Management Service's objectives and ensure that they are effectively managed
17. Manage the budget for Internal Audit and Risk Management service
18. Demonstrate a breadth and depth of knowledge of the County Council's business and provide advice when required, which may involve sensitive or contentious issues

Continuing professional development

The post-holder is expected to undertake continuing professional development and to maintain the currency of their knowledge and skills.

Equal opportunities

We are committed to achieving equal opportunities in the way we deliver services to the community and in our employment arrangements. We expect all employees to understand and promote this policy in their work.

Health and safety

All employees have a responsibility for their own health and safety and that of others when carrying out their duties and must help us to apply our general statement of health and safety policy.

Knowledge, Skills, Training and Experience

Essential

- Certified internal auditor qualification and full current membership of the Chartered Institute of Internal Auditors or Professional qualification and current full membership of one of the Consultative Committee of Accountancy Bodies (CCAB)
- Able to demonstrate excellent knowledge of the skills and standards required for the delivery of highly effective Internal Audit and Risk Management services in local government
- A minimum of three years post-qualification experience as an Internal Auditor or Risk Manager at a senior level, delivering internal audits and enterprise risk management within a large and complex organisation.
- Proven experience of:
 - Strategic audit and risk planning, strategising and scoping
 - High quality Internal Audit and Risk Management delivery and reporting (written and verbal, including presentations)
 - Client relationship management
 - Client service management including operating to contractual service standards

- Experience of leading / managing a team of Internal Audit and Risk Management staff including:
- Establishing arrangements to ensure that the Attribute and Performance Standards set out in the PSIAS are met throughout all parts of the Internal Audit team
- Ensuring all technical quality standards and good practice guidance are met
- Developing and coaching staff
- Establishing effective performance review and management arrangements
- Effective resource management/ staff deployment.
- Able to demonstrate clear and effective leadership and set high standards of behaviour, performance, credibility and integrity
- Able to demonstrate sound and pragmatic judgement; able to see the wider context / perspective and able to ensure that Internal Audit and Risk Management's contribution to the control environment is proportionate, rational, balanced and fair
- Able to build strong professional relationships with Internal Audit and Risk Management clients (directors, senior management and officers within audited entities); with elected and co-opted members; and with external stakeholders e.g. external (local) auditor, police, government agencies and neighbouring local authorities.
- Able to assert authority in instances of conflict.
- Effective Information Technology skills.

Desirable

- A proven track record as an experienced Chief Audit Executive in local government Internal Audit provision.

Motivation

- Self-motivated and able to use own initiative, reflecting the autonomy inherent in the role; effective analytical and negotiation skills; imaginative and practical problem-solving and project management skills.