|  |  |
| --- | --- |
| **Job Description** | |
| **Post title** | Senior Auditor |
| **JE Reference No** | A4261 |
| **Grade** | Grade 9 |
| **Service** | Resources |
| **Service Area** | Internal Audit and Corporate Fraud |
| **Reporting to** | The post holder will be accountable to the Audit Manager and/or Principal Auditor |
| **Location** | Your normal place of work will be County Hall, but you may be required to work at any Council workplace within County Durham. |
|  | |
| **DBS** | This post is subject to a Basic disclosure. |
| **Flexitime** | This post iseligible for flexitime. |
| **Politically restricted** | This post is not designated as a politically restricted post in accordance with the requirements of Section 1(5) of the Local Government and Housing Act 1989 and by regulations made from time to time by the Secretary of State. |

|  |
| --- |
| **Description of role** |

To support the Audit Manager and/or Principal Auditor in the delivery of annual internal audit plans and to act as lead auditor for specific reviews.

|  |
| --- |
| **Duties and responsibilities** |

Listed below are the responsibilities this role will be primarily responsible for:

* Act as lead auditor for assigned reviews.
* Draft and agree terms of reference for approval by the Audit Manager/Principal Auditor and agreement with relevant client key contact in accordance with agreed audit strategy and audit plans.
* Assist in the carrying out of major audits as directed by Audit Manager/Principal Auditor.
* Devise audit approach and testing strategy for each assigned audit.
* Apply a risk based approach to audit planning and delivery.
* Review and appraise the effectiveness of the control environment associated with specific audit reviews paying particular attention to issues of governance, risk and best practice.
* Prepare and present reports for senior managers and members and provide professional advice as necessary This will require exchanging complicated and/or sensitive information orally and in writing to a range of audiences including Heads of Services, and other senior officers, including Head Teachers and external clients/partners.
* Prepare or amend audit reports for submission to senior management and negotiate and agree the introduction of improvements to systems identified as a result of audit reports.
* Ensure that internal audit assignments are delivered in accordance with professional standards, as laid down in the Public Sector Internal Audit Standards (PSIAS), standards established within the service and any other legislation or relevant professional guidance and service performance targets are achieved.
* Maintain professional standards of ethics including confidentiality of sensitive or personal information.
* Provide advice to officers of the council and external clients on effectiveness and adequacy of internal controls on an ad hoc/consultancy basis.
* To be aware of key indicators of fraud and to advise service areas on the prevention and detection of financial irregularities and the establishment and maintenance of sound systems of control and the achievement of efficiency, effectiveness and good value for money.
* Undertake special investigations and projects as directed by Principal Auditor/Audit Manager.
* Represent the Internal Audit Service on new developments and initiatives.
* Contribute effectively to embedding risk management awareness in all areas of council activity.
* Undertake relevant continuing professional development to ensure that managerial and technical skills are kept up to date.

The above is not exhaustive and the post holder will be expected to undertake any duties which may reasonably fall within the level of responsibility and the competence of the post as directed by the Head of Service.

|  |
| --- |
| **Organisational responsibilities** |

* **Values and behaviours**

To demonstrate and be a role model for the council’s values and behaviours to promote and encourage positive behaviours, enhancing the quality and integrity of the services we provide.

* **Smarter working, transformation and design principles**

To seek new and innovative ideas to work smarter, irrespective of job role, and to be creative, innovative and empowered. Understand the operational impact of transformational change and service design principles to support new ways of working and to meet customer needs.

* **Communication**

To communicate effectively with our customers, managers, peers and partners and to work collaboratively to provide the best possible public service. Communication between teams, services and partner organisations is imperative in providing the best possible service to our public.

* **Health, Safety and Wellbeing**

To take responsibility for health, safety and wellbeing in accordance with the council’s Health and Safety policy and procedures.

* **Equality and diversity**

To promote a society that gives everyone an equal chance to learn, work and live, free from discrimination and prejudice and ensure our commitment is put into practice. All employees are responsible for eliminating unfair and unlawful discrimination in everything that they do.

* **Confidentiality**

To work in a way that does not divulge personal and/or confidential information and follow the council’s policies and procedures in relation to data protection and security of information.

* **Climate Change**

To contribute to our corporate responsibility in relation to climate change by considering and limiting the carbon impact of activities during the course of your work, wherever possible.

* **Performance management**

To promote a culture whereby performance management is ingrained and the highest of standards and performance are achieved by all. Contribute to the council’s Performance and Development Review processes to ensure continuous learning and improvement and to increase organisational performance.

* **Quality assurance (for applicable posts)**

To set, monitor and evaluate standards at individual, team and service level so that the highest standards of service are delivered and maintained. Use data, where appropriate, to enhance the quality of service provision and support decision making processes.

* **Management and leadership (for applicable posts)**

To provide vision and leadership to inspire and empower all employees so they can reach their full potential and contribute to the council’s values and behaviours. Managers and leaders must engage in personal development to ensure they are equipped to lead transformational change; always searching for better ways to do things differently to meet organisational changes and service priorities.

* **Financial management (for applicable posts)**

To manage a designated budget, ensuring that the service achieves value for money in all circumstances through the monitoring of expenditure and the early identification of any financial irregularity.

*The above is not exhaustive and the post holder will be expected to undertake any duties which may reasonably fall within the level of responsibility and the competence of the post as directed by your manager.*

|  |  |  |
| --- | --- | --- |
| Person specification | | |
|  | Essential | Desirable |
| Qualifications | * AAT, or Certificate in Internal Auditing or working towards one of these qualifications   Or   * equivalent qualification and professional membership | * Part qualified CCAB, PIIA, QICA, or CISA. |
| Experience | * Demonstrable experience of providing Internal Audit services to clients. * Regularly plan and undertake audits without supervision. * Risk Based approach to auditing. * Reporting, written and verbal to clients. * Operating to the standards laid down in the Public Sector Internal Audit Standards (PSIAS), standards established within the service and any other legislation or relevant professional guidance. | * Supervisory experience. * Development of term of references and scoping of audit reviews. |
| Skills & Knowledge | * Demonstrates and set high standards of behaviour. * Build professional relationships with Senior Management and can facilitate acceptance of audit recommendations * Demonstration of substantial knowledge of risk management, internal control and corporate governance in a public sector environment. * Analytical skills and an excellent aptitude for developing innovative solutions to complex problems * Customer focused approach to Internal Audit * Critical appraisal and testing of systems, * Communicate effectively verbally and in writing, including complex or sensitive information with senior managers. * Work under pressure to tight deadlines * Experience of Word, Excel, Power Point and interrogating systems. * Ability to be an effective team member * Ability to plan and organise own work and that of others | * Demonstrates an understanding of key issues facing the Council * Demonstrates an understanding of best audit practice and methodologies and can contribute effectively to the continuing development of audit activity across the Council * Knowledge of key information technology risks and controls and of using Computer Assisted Auditing Techniques (CAAT) . * Data mining and analysis * Statistical sampling * Financial and operational system experience * Negotiation skills * Team building skills |
| Personal Qualities | * Displays a high level of professionalism and use of own initiative * Maintain professional standards of ethics including confidentiality of sensitive or personal information * Undertakes relevant continuing professional development to ensure competencies and technical skills are kept up to date * Displays sensitivity, tact, discretion, and diplomacy * Customer focus approach * Willingness to work flexibly in line with the requirements of the post. * Understands, adhere to and promotes the Council’s equality and diversity polices * Access to a car or means of mobility support (if driving then must have a current valid driving licence and appropriate insurance). | * Resilient * Pro-active approach to CPD |