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| **Job Description** | |
| **Post title** | Principal Auditor |
| **JE Reference No** | A6186 |
| **Grade** | 11 |
| **Service** | Resources |
| **Service Area** | Internal Audit and Corporate Fraud |
| **Reporting to** | The post holder will be accountable to the Audit Manager. |
| **Location** | Your normal place of work will be County Hall, Durham but you may be required to work at any Council workplace within County Durham. |
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| **DBS** | This post is subject to a Basic disclosure. |
| **Flexitime** | This post is eligible 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. |

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| **Description of role** |

To support the audit manager in the development and delivery of annual internal audit plans and to act as lead auditor for specific clients and/or service area.

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| **Duties and responsibilities** |

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

* Assist the Audit Manager with the management of client relationships for specific services
* Assist the Audit Manager in the development and maintenance of risk based audit need assessment for specific services.
* Assist the Audit Manager with the management, allocation and scoping of audit assignments to be undertaken in delivery of agreed service annual audit plans.
* Assist the Audit Manager in the management of audit staff, including undertaking staff appraisals ensuring personal development plans are developed as appropriate
* Ensure that internal audit services are delivered in accordance with professional standards, approved internal processes and procedures and that service performance targets achieved.
* Keep abreast of the central government, council and specific client service or specialist area initiatives and how these impact on corporate risks and service specific risks.
* Identify training and development opportunities within the internal audit and risk management function to help drive continuous improvement.
* Plan and undertaking major audits, unsupervised, displaying initiative in achieving desired outcomes and the resolution of problems encountered.
* Reassess risk scores for specific audit reviews following completion of latest audit.
* Supervise less experienced staff allocated to assist on specific audit reviews.
* Provide on the job training to less experience staff.
* Apply a risk based approach to audit planning and delivery.
* 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.
* Undertake special investigations and projects.
* 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.
* Provide advice to officers of the council on effectiveness and adequacy of internal controls on an ad hoc/consultancy basis.
* 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.

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| **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.*

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| Person specification | | |
|  | Essential | Desirable |
| Qualifications | * AAT, PIIA, Part qualified CCAB, or other relevant qualification and professional membership | * Qualified CCAB, MIIA * Management qualification |
| Experience | * Demonstrable experience of providing relevant services to clients within public sector organisations or equivalent experience in an audit specialist role at an appropriate level * Risk based approach to audit or project planning and delivery * Planning and undertaking major audits andor projects without supervision. * Development of term of references and scoping of new business areas * Contributes effectively to embedding risk management awareness in all areas of council activity. * Contributes effectively in embedding a culture of fraud awareness * Assisting with Strategic Planning * Reporting both written and verbally to senior management and/or members | * Management of client relationships * Supervisory experience in managing a team of staff including: * Allocating audit assignments according to staff ability * Managing staff performance against challenging targets * Reviewing audit working papers and reports * Development of staff resources * Representation on project teams and involvement in partnership working. |
| Skills & Knowledge | * Knowledge of standards laid down in the Public Sector Internal Audit Standards (PSIAS), established within the service and any other legislation or relevant professional guidance. * Build professional relationships with Senior Management and can facilitate acceptance of audit recommendations * Demonstrates ability to apply relevant skills to the development of major projects * Substantially developed advisory, guiding, negotiated or persuasive skills in order to seek agreement to audit recommendations * Demonstration of substantial knowledge of financial accounting or specialist area. * Demonstrates an understanding of best audit practice and methodologies and can contribute effectively to the continuing development of audit activity across the Council. * Advanced analytical skills and an excellent aptitude for developing innovative solutions to complex problems. * Ability to promote the role of Internal Audit and its relationship to risk management and good corporate governance * Excellent communication skills * Work under pressure to tight deadlines * Lead, motivate and supervise staff * Substantial experience of Word, Excel, Power Point and interrogating systems. * Ability to lead a team and 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 * Experience of using CAAT. * Proven negotiation skills |
| Personal Qualities | * Display a high level of personal drive and energy, and show capacity for sustained effort and performance and use of own initiative * Demonstrates and set high standards of behaviour * Undertakes relevant continuing professional development to ensure 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. |