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| **Job Description** | |
| **Post title** | Internal Audit Assistant |
| **JE Reference No** | N11440 |
| **Grade** | Grade 5 |
| **Service** | Resources |
| **Service Area** | Internal Audit and Corporate Fraud |
| **Reporting to** | Senior Auditor |
| **Location** | Your normal place of work will be County Hall, but you may be required to work at any client workplace. |
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| **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. |

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| **Description of role** |

To support and assist the Senior Auditor and/or Principal Auditor in the delivery of annual internal audit plans and to provide support for specific reviews.

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| **Duties and responsibilities** |

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

* Assist the Senior Auditor with assigned reviews.
* Assist the Senior Auditor in the drafting of terms of reference/Control Risk Assessments (CRA) for agreement by the Principal Auditor/Audit Manager and relevant client key contact in accordance with agreed audit strategy, Audit Charter, and audit plans.
* Carry out internal audit work as directed by Senior Auditor/Principal Auditor/Audit Manager.
* Carry out both assurance and advice and consultancy work in accordance with agreed audit plans.
* Support the Senior Auditor to devise audit approach and testing strategy for each assigned audit review.
* 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.
* Assist in the preparation of reports for Principal Auditors, Audit Managers, clients, and members
* Support the Senior Auditor in identifying improvements which need to be made to the internal control environment as a result of internal audit work being carried out for inclusion within internal audit reports.
* Support the Senior Auditor in reassessing the risk scores for audit activities.
* Assist in ensuring 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 under the supervision of the Senior Auditor, help 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.
* Assist the Senior Auditor to undertake special investigations and projects as directed by Senior Auditor/Principal Auditor/Audit Manager.
* Represent the Internal Audit Service on new developments and initiatives.
* Ensure audit observations are fully supported by appropriate evidence and pursue additional lines of enquiry where necessary.
* Contribute effectively to embedding risk management awareness in all areas of council activity.
* Undertake relevant continuing professional development to ensure that 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 | * 4 GCSEs graded A-C/9-4 including English and Maths or equivalent, * Requirement to study for AAT or Certificate in IIA | AAT or IIA qualification IIA  Membership of AAT, CCAB, IIA, QICA or CISA |
| Experience | * Demonstrable experience of working in a financial or audit environment. | * Local government experience * Internal audit experience |
| Skills & Knowledge | * Demonstrates high standards of behaviour * Ability to build professional relationships with Managers and clients * Understanding of the role of Internal Audit * Customer focused approach * Communicate effectively verbally and in writing, (including the ability relay complex or sensitive information to managers). * Work under pressure to tight deadlines * Experience of IT systems including for example Microsoft Office (Word, Excel, Teams). * Ability to be an effective team member * Ability to plan and organise own work | * Demonstrates an understanding of key issues facing the Council * Demonstrates an understanding of best audit practice * Knowledge of Computer Assisted Auditing Techniques (CAAT). * Financial and operational system experience * Negotiation skills * Team building skills |
| Personal Qualities | * Displays 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 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 * May be required to work outside of normal office hours | * Resilient * Pro-active approach to Continued Professional Development |