



Role Title	Internal Auditor
Job Family	Resources
Location	Fellowship Square
Competency Level	All Colleagues
Pay Range / Scale	PO2
Purpose	
The post holder will work as part of the Internal Audit Team delivering a high-quality internal audit service and will have the opportunity to perform audits and advisory reviews across a full range of Council services, schools, Tenancy Management Organisations and companies in which the Council has an interest. Work covering planned and reactive audits will be undertaken in line with the Public Sector Internal Audit Standards. This will include risk based, compliance, corporate, cross-cutting and value enhancement audits; implementation reviews; continuous auditing and monitoring and other internal audit related activities. The post holder will be expected to contribute positively to meetings, be proactive in resolving problems and recommend feasible solutions and show innovation and creativity. To develop and foster excellent working relationships with the Internal Audit team, Anti-Fraud Team, and colleagues across the Council.	
Generic Accountabilities	End Results/ Outcomes
Provide advice and make recommendations based on up-to-date knowledge and analysis / evaluation of information.	Expert advice, information, interpretation and support are provided on the full range of technical / professional issues within the area of responsibility.
Manage escalated or complex customer issues within the relevant area.	Issues are managed through to a satisfactory conclusion. Risk to the Council is minimised.
Contribute to the development of service plans to meet strategic business goals.	Strategic and operational input is provided to wider business planning and development. Customer needs are identified. Services meet legislative and policy requirements.
Research developments in relevant area. Collate process and analyse information / data. Translate outputs into advisory reports / documents / actions as appropriate.	Relevant information / data are managed efficiently and accurately. Accurate and relevant information / reports / documentation are produced. Trends and issues are identified and prioritised. Statutory and procedural obligations are fulfilled.



	Management decision making is supported.
Lead on the development, implementation, maintenance and management of systems, policies, procedures and / or standards within area of responsibility.	Changes to systems, policies and / or procedures are identified and recommended. All updates, amendments, developments are tested and approved prior to delivery. Customers receive prompt, accurate policy / procedural updates. Service standards are improved.
Work closely with others to support/Manage the development and delivery of improvements in processes and procedures.	Identifies gaps in service provision/highlight policy issues and makes recommendations to resolve the issues. Agreed improvements are developed, delivered and evaluated. Issues and recommendations are brought to the attention of senior managers. Benchmark against best practice authorities and centre of excellence.
Prepare and present a full range of reports (both standard and non-standard) covering area of responsibility.	Reports are prepared, distributed / presented to the appropriate committee/ to the required standards and timescales. Evidence based recommendations are made.
Manage a portfolio of Projects and Reviews. Lead on specific projects as required.	Projects are delivered to agreed specification, timescales, and budgets. Change initiatives are successfully integrated and implemented across all impacted service areas. Value for money is achieved. Ongoing savings secured.
Co-operate with and support colleagues.	Colleagues are supported. Required information is provided.
Act in accordance with all policies and procedures which apply to the job and understand the reasons for this.	All policies and procedures are complied with.



Carry out all duties and responsibilities with reasonable care for the health and safety of self and others and report any potential hazards or unsafe practices to line manager.	Work is carried out in a way that is safe and without risks to health.
Job Specific Accountabilities	End Results/ Outcomes
Support the provision of an effective and flexible internal audit service to the Council.	Deliver high quality assurance assignments against agreed targets and timescales, whilst ensuring compliance with Public Sector Internal Audit Standards. To take responsibility for audit assignments, and represent the service as required To liaise with the external auditor and other relevant external inspection agencies on any matters arising from audit work. To ensure ethical standards and working to the standards expected in the 'Nolan Principles'. To ensure the Internal Audit Manager is advised of any significant risks or material findings which need to be escalated or reported externally to protect the interests of the Council and its partners.
Deal with complex enquiries and requests for information	To respond in a timely manner to all queries and enquiries received either direct or via the Senior Management Team, as appropriate.
Carry out a programme of risk-based internal audits and follow-up reviews	Prioritise assignments and allocated internal audits and ensures these are undertaken within agreed time frames, budgets, and to the required standards. Clearly identifies risks and objectives relevant to the audit and applies these during the audit field work. Produce comprehensive terms of reference for every audit assignment.
Understand the appropriateness of audit techniques, such as analytical review and system mapping / flow-charting, and when these techniques should be applied.	Produces relevant analytical review material and interprets the information. Uses the analytical review outputs to draw conclusions and direct testing. Produces clear and logical system/process maps and flow-charts to document systems and interprets the information.



	Evaluates a system/process and identifies key controls, draw conclusions and direct testing. Develops testing programmes for audit assignments to confirm understanding of the system/process being audited, and to test the effectiveness of the controls within the system/process.
Carry out interviews effectively to obtain the information required for an audit	Plans and carries out audit interviews effectively, using different types of questioning to maximise the amount of relevant information required for an audit. Understands the requirements of the Police and Criminal Evidence Act and when these need to be applied during audits.
Create audit working papers and audit reports that are relevant, accurate and produced in a timely manner	Comprehensive working papers are produced in a timely manner for every audit that fully reflect the work undertaken and conform to the requirements of the service. All working papers are sufficiently detailed to enable the reviewing officer to understand the process and the work undertaken by the auditor. Accurate audit reports are produced, and the findings are communicated to the client in a timely manner. Management review points are dealt with in a timely manner
Manage own time and prioritise work to ensure effective use of resources and the annual audit plan is delivered on time and within budget	Plans own workload and manages own time effectively. Accurately records time spent on each audit assignment. Proactively seeks work as required and supports others in the delivery of the annual audit plan. Is self-motivated and actively encourages the team to produce quality output within agreed timescales
Develop a good rapport and understanding with other members of	Demonstrates motivation and encourages other members of the team.



the Internal Audit team, the external delivery partner, clients etc	Supports management by undertaking reviews of audit working papers, draft reports, correspondence etc of junior members of the team when allocated. Provides feedback to junior members of staff including detailed review notes and ensures these are dealt with. Liaises with staff from the Internal Audit service's external delivery partners and ensures they are integrated into the 'team'. Develops a good understanding of the operations of the Council and develops and in-depth knowledge of specific Council operations assigned to you by management
Understand the objectives of internal audit and contribute effectively towards them.	Uses initiative and makes informed decisions to achieve overall objectives. Is proactive in achieving the Internal Audit team's objectives and delivery of the annual audit plan and strategy. Supports management with the development of internal audit techniques, charter, strategy and operating manual.
Have a full knowledge of the professional standards applicable to an internal audit service	Has a detailed knowledge of the Seven Principles of Public Life (Nolan Principles). Has a detailed knowledge of the Council's Internal Audit Charter and the Strategic Statement on Internal Audit Has a detailed knowledge of the Council's Internal Audit operating manual and takes the lead on reviewing and updating. Has a working knowledge of the Public Sector Internal Audit Standards and the International Professional Practice Framework for internal auditors and supports management with ensuring that the service conforms with these.
Ensure the necessary standards relating to safeguarding best practices/protocols are effectively communicated, monitored, and	Escalate Safeguarding concerns identified during an investigation to the relevant council departments.



maintained as relevant within the scope of this post.	Safeguarding standards are monitored and maintained in compliance with Council policy.
Other duties	The above-mentioned duties are neither exclusive nor exhaustive and the post holder may be required to carry out other duties as required by the service.

Nature of Contacts

Consult with stakeholders to identify requirements. Communicate with others in the same field to keep up to date with developments and best practice. Communicate changes in legislation, policy and working practice to contacts.

Wide range of external contacts, including other local services and external partners. Liaising with external contractors / suppliers. Colleagues, senior managers, HR, customers and/or members of the public: to represent the service, give specialist advice and provide support.

Develop sensitivity, persuasiveness, and negotiation and assertiveness skills to communicate with diverse audiences in emotive circumstances.

Build and maintain effective working relationships at all levels. Deal with people at all levels confidently, sensitively and diplomatically.

Represent the Internal Audit and Anti-Fraud Service within departmental working groups, internal and external Meetings.

Liaise with and/or advise more senior members of staff regarding service issues, problems and processes.

Procedural Context

Reports directly to the Internal Audit Manager.

The post holder has a professional responsibility to the Section 151 Officer (Strategic Director, Resources) and in carrying out their duties, enables them to fulfil the statutory requirements for internal audit and anti-fraud.

The Council is committed to continuously improving the quality of services, in line with its core objectives. Internal Audit and Anti-Fraud staff are responsible for assisting and ensuring that such initiatives are implemented successfully.

The post holder will work as part of the Internal Audit Team delivering a high-quality internal audit service and will have the opportunity to perform audits and advisory reviews across a full range of Council services, schools, Tenancy Management Organisations and companies in which the Council has an interest.

The post holder will be required to work within a procedural framework and regulatory guidelines; to work supervised as part of a team and help to provide support to clients and colleagues through applying knowledge of systems, procedures and best practice.



Act within guidelines and standard procedures with discretion to allocate or otherwise organise work to meet service delivery requirements. Works within laid down procedures but needs to deal with day-to-day problems without always referring to others.

This post demands a high level of flexibility, a positive attitude and ability to adapt to changes due to service needs.

Decisions will be made based on Council procedures.

Occasionally the post holder will be expected to work from other locations, including at different Council sites and those of other councils, including under shared services and partner organisations as required in order to complete the accountabilities set out above.

The post holder will be required to work hours as determined by service delivery requirements.

Key Facts and Figures

Appropriate DBS Clearance is essential.

The post holder will attend a course of study to attain a professional level of accredited qualification from a designated learning provider.

The post holder maybe required to undertake such special assignments as may be necessary in the exigencies of the service.

To undertake any other duties consistent with the level and nature of the post, and in accordance with the Council's internal policies and procedures.

Resourcing

Budget Responsibilities: Nil

Supervisory Responsibilities: Nil. Supporting and directing an apprentice and assistant internal auditors to develop skills will be encouraged.

Knowledge, Skills and Experience

- A good understanding of the services provided by a local authority and the systems which support these types of services.
- Experience of the principles, practices and techniques of risk based internal audit work.
- Proven ability on the application of critical thinking, conceptual and analytical thinking.
- Experience of undertaking risk-based internal audits and other reviews and analysing and interpreting data of all types to identify control weaknesses and prevent and detect fraudulent activity.
- Proven track record of delivering a portfolio of work on time, on budget and to the quality required.
- Evidence of completing projects individually and as part of a team, and working to multiple deadlines simultaneously



- Experience of using MS Office/Office 365 for data collation and analysis and report writing
- Experience of Working to professional standards, particularly PSIAS and IPPF
- Excellent numeracy and English literacy skills
- Excellent written and oral communication skills, and the ability to communicate effectively at all levels within the Council, with third party organisations and members of the public.
- Experience of building relationships and working with senior managers and other key stakeholders, with the ability to show courage and integrity when challenged on audit findings.
- Experience of positive contribution to process improvement through innovation and problem solving.
- Ability to deal tactfully and responsibly with a range of people face to face, over the telephone, and in writing, including email.
- Good understanding of local government internal audit.
- A good understanding of audit planning and risk management.
- Proven ability to work as part of a team, without detailed supervision, and to be self-motivated, display initiative, and effectively manage own workload.
- Good understanding of the Council's standards: i.e., confidentiality, diversity, health and safety, data protection, and the standards relating to the internal audit profession.
- Proven ability to make, record and present well-reasoned analysis.
- Proven ability to maintain discretion and confidentiality, with a sound working knowledge of the provisions of the Data Protection and Freedom of Information legislation.

Indicative Qualifications

Educated to at least NVQ level 3 standard or equivalent or hold a relevant qualification (CertHE, HNC, AAT Final Level (4) or part qualified accountant (CIPFA / ACCA / CIMA / ACA / CIIA).

The post holder is also expected to have membership of relevant professional investigation bodies and complete associated continuous professional development requirements to be able to demonstrate ongoing continued professional development.

The above profile is intended to describe the general nature and level of work performed by employees in this role. It is not intended to be a detailed list of all duties and responsibilities which may be required. This role profile will be supplemented and further defined by annual objectives, which will be developed in conjunction with the post holder. It will be subject to regular review and the Council reserves the right to amend or add to the accountabilities listed.