

Job Description

Senior Auditor

Final

Date: 19/05/2016

POST:	Senior Auditor
SERVICE:	Audit and Governance
SECTION:	Audit and Counter Fraud
BAND:	7
REPORTS TO:	Audit and Counter Fraud Manager, but work is managed and reviewed by the Group Auditor
RESPONSIBLE FOR:	N/A
TYPE:	1) Hot desking or Agile/Mobile Working

All Council posts are subject to National Joint Council (NJC) conditions of service.

Basildon Borough Council is committed to safeguarding and promoting the welfare of children and adults, and expects all employees, contractors and volunteers to share its commitment to prevent abuse, harm or exploitation.

Please note that the Council applies a robust recruitment vetting process.

MAIN PURPOSE

Support the Audit and Counter Fraud Manager and audit colleagues to ensure delivery of an effective, quality, timely, business and customer focussed Internal Audit Service, in accordance with service audit plans.

To conduct in-depth and complex internal audit assignments in accordance with the pre-determined internal audit plan.

GENERAL INFORMATION

The Senior Auditor reports directly to the Audit and Counter Fraud Manager with regard to the internal audit of services and function as allocated and submitting regular progress reports on performance against their allocated work programme.

The Senior Auditor has specific responsibility for a wide range of audits, in support of the provision of a comprehensive internal audit & counter fraud service to the Council in accordance with Public Sector Internal Audit Standards and Code of Ethics, ensuring confidentiality at all times.

The post holder will be required to undertake an agreed range of internal audit activities, working independently and as part of a small team, using own initiative to provide an effective internal audit service. The Senior Auditor will be the lead auditor on the majority of the audit assignments and be responsible ensuring compliance with internal quality procedures and Internal Auditing Standards. This role will be performed under the minimal supervision of the Group Auditor.

The post holder should have the ability to use different approaches and methodologies, including risk based audit, analytical review, and substantive and compliance testing is key to this role. The post holder should be aware of and apply the relative merits and appropriate usage of each methodology.

Throughout each assignment, to continuously manage relationships with the client and the way the audit work is undertaken in order to meet fully both the client and Audit Management's expectations and requirements; where necessary negotiating, agreeing and adopting changes to the audit scope.

As a Senior Auditor, the post holder will have an influence and assist in the development of client systems, policies and procedures by proposing policy and/or service changes in audit reports on a regular basis. These reports can and do affect departments across the organisation.

DUTIES

1. Support the Audit and Counter Fraud Manager to ensure delivery of an effective, quality, timely and customer focused Internal Audit Service in accordance with service and audit plans.
2. To undertake a full range of financial, non-financial risk based and IT audit reviews relating to all aspects of the Council's corporate objectives, service delivery and supporting systems, including scoping the audit, designing audit test programmes, carrying out testing and production of a quality draft/final audit report. Support is available from the Group Auditor and Audit and Counter Fraud Manager, but the level of support expected is minimal.
3. To design audit programs and testing procedures for new and unique audits where none previously existed and carry out pre-audit visits to determine the range of activities and scope of proposed audits. Review and update existing audit test programs and testing procedures.
4. Create and adequately maintain good quality working papers covering control evaluation records, test summary sheets, system notes, to the required standard and to fully support the recommendations of the audit report.
5. Produce reports for consideration by the Group Auditor in the required format (for sign off by the Audit & Counter Fraud Manager). Make specific and practical recommendations for change leading to improvement in performance and control, where necessary negotiating amendments that meet both client and Audit management approval.
6. Effectively communicate with all levels of Management both verbally and in writing to ensure that areas of concern are addressed and work practices changed if necessary.

7. Contribute towards the development of the service's risk based approach, including the identification, classification and assessment of risks and the evaluation of systems of controls to mitigate those risks.
8. To continually assess the risks involved in operations audited and advise the Group Auditor of additional areas of concern.
9. Effectively manage resources between multiple audits and other demands and account for this utilising the agreed project and time management system. Maintain time records and submit a weekly status report to the Group Auditor to inform on audit progress. Adhere to timeframes as stipulated in the Audit Brief (Terms of Reference) and as agreed with the client manager.
10. Provide support to Council services and project teams with technical advice and guidance on best practice and effectively managing and controlling risks. Provide professional advice to Service Managers relating to general financial and non financial controls.
11. Work with Customers/service users to understand their needs to deliver service improvements/efficiencies programme.
12. Contribute to ensuring the service is delivered in accordance with relevant professional and technical guidelines and best practice and effect quality control over designated aspects of the services' outputs.
13. To promote and maintain good client relations and the good reputation of the Audit Service with client management by ensuring work is undertaken with integrity, competence, objectivity and confidentiality. Contribute to ensuring the External Auditor can place reliance on the work of the Internal Audit Service.
14. Keep up to date with developments in Internal Auditing and Local Government via professional body membership, attendance at relevant courses etc. To maintain an appreciation of a wide range of financial local government activity beyond immediate scope of work.
15. Undertake all the duties within the framework of Equal Opportunities.
16. Any other duties appropriate to the post: These other duties must be equivalent to or below the salary and status of the role and, where appropriate, under the Equality Act 2010, due consideration must be given to any employees with a "protected characteristic".
17. You must cooperate in all matters relating to Health and Safety and implement all procedures for your job role. The identification of Health and Safety related risks within the working environment must be highlighted to your management.

PERSON SPECIFICATION

Position Title:	Senior Auditor	Date Prepared:	19/05/16
Department:	Audit & Governance	Band:	7

AF= Application Form	I = Interview	T= Test
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	REQUIREMENTS	Essential	Desirable	Assessed
1.	EXPERIENCE AND KNOWLEDGE			
1.1	Demonstrable experience at a senior level of the various approaches to differing types of audit (risk based, systems, contracts, regularity etc.)	✓		AF/I/T
1.2	Experience of supervising / directing Audit staff on various different types of audit (risk based, systems, contracts, regularity etc.)		✓	AF/I
1.3	Well-developed knowledge of using modern PC and web based systems including word processing, excel, database and internet/intranet technologies. Ability to use the whole of the Council's IT systems including general ledger, Housing and Council Tax, Payroll, Rents, Repairs etc.	✓		AF/I
1.4	Demonstrable ability to recognise major risks and recommend changes, where necessary, to ensure an appropriate control environment is in place to achieve service objectives.	✓		AF/I/T
1.5	Right to work in the UK	✓		AF/I
2.	COMPETENCIES			
	WORKING WITH PEOPLE			
2.1	<ul style="list-style-type: none"> a) Demonstrates an interest in and understanding of others b) Adapts to the team and builds team spirit c) Recognises and rewards the contribution of others d) Listens, consults others and communicates proactively e) Supports and cares for others f) Develops and openly communicates self-insight such as an awareness of own strengths and weaknesses 	✓		AF/I/T
	ADHERING TO PRINCIPLES AND VALUES			
2.2	<ul style="list-style-type: none"> a) Upholds ethics and values b) Demonstrates integrity c) Promotes and defends equal opportunities, builds diverse teams d) Encourages organisational and individual responsibility towards the community and the environment 	✓		AF/I/T

	REQUIREMENTS	Essential	Desirable	Assessed
3.2	<p>PERSUADING AND INFLUENCING</p> <ul style="list-style-type: none"> a) Makes a strong personal impression on others b) Gains clear agreement and commitment from others by persuading, c) convincing and negotiating d) Promotes ideas on behalf of self and or others e) Makes effective use of political processes to influence and persuade others 	✓		AF/I/T
4.1	<p>WRITING AND REPORTING</p> <ul style="list-style-type: none"> a) Writes clearly, succinctly and correctly b) Writes convincingly in an engaging and expressive manner c) Avoids the unnecessary use of jargon or complicated language d) Writes in a well-structured and logical way e) Structures information to meet the needs and understanding of the intended audience 	✓		AF/I/T
4.3	<p>ANALYSING</p> <ul style="list-style-type: none"> a) Analyses numerical data, verbal data and all other sources of information b) Breaks information into component parts, patterns and relationships c) Probes for further information or greater understanding of a problem d) Makes rational judgements from the available information and analysis e) Produces workable solutions to a range of problems f) Demonstrates an understanding of how one issue may be a part of a much larger system. 	✓		AF/I/T
6.2	<p>DELIVERING RESULTS AND MEETING CUSTOMER EXPECTATIONS</p> <ul style="list-style-type: none"> a) Focuses on customer needs and satisfaction b) Sets high standards for quality and quantity c) Monitors and maintains quality and productivity d) Works in a systematic, methodical and orderly way e) Consistently achieves project goals 	✓		AF/I/T
3.	EDUCATION AND TRAINING			
3.1	Part or fully qualified CIPFA (or other CCAB qualification) and/or IIA or qualified AAT. At least 4 years public sector internal audit experience (preferably Local Government). Candidates that are not qualified, but who have extensive experience may be considered.	✓		AF/I