

Post Specification

Date	19th May 2025
Post Group Number	8201
Post Title	Senior Auditor
Job Family	Reg & Tech
Job Family Role Profile	RT9
Final Grade	Grade 9

To be read in conjunction with the job family role profile

Service Area description

Internal Audit & Risk Management report operationally to the Chief Legal Officer (Monitoring Officer) and is part of the Legal & Governance service within the Corporate & Transformation Services directorate. The service also directly reports its work to the Council's Audit Committee. The service is located across all of the Cumberland network and includes staff that work remotely.

Main Purpose

Internal Audit & Risk Management provide independent assurance of the adequacy and effectiveness of the Council's governance, risk management and internal control arrangements through the delivery of a programme of planned internal audit reviews to agreed quality standards, deadlines and allocated budgets.

Key job specific accountabilities

- 1. Undertaking risk based audit reviews** – carry out a programme of allocated audit reviews to appropriate quality standards, within agreed deadlines and budgets. Undertake research to identify potential areas for inclusion within the scope of the audit that ensures conformance with the mandatory Global Internal Audit Standards (GIAS). Attend scoping meeting with the client to agree a scope for each audit review that ensures conformance with the core role of internal audit in providing independent assurance. Undertake interviews and testing as appropriate to allow you to derive an assurance opinion for each review. Identify all key risks and expected controls; ensure actual controls are established and documented; devise appropriate testing and document results, clearly documenting evidence in working papers to suitable quality to allow Audit Supervisors (Principal Auditor/Audit Manager) to confirm appropriate work has been done to support the audit opinion. Taking the Lead Auditor role during establishment visits – coordinate work; reviewing working papers to ensure actual controls/findings are adequately documented/appropriate evidence obtained. Issue and agree Terms of Reference, draft and final audit reports, including liaison with Audit Clients and Senior Management to agree report content, including fully documented action plans.
- 2. Plan and organise own workload** – agree achievable deadlines with client following consultation with Audit Supervisor. Monitor workload and timescales on a frequent basis to ensure all deadlines are met and time is used productively in the delivery of internal audit assignments. Plan workloads for your own purposes to ensure you meet specified deadlines, working backwards from the deadline through the key manager review stages. Take a proactive approach to ensuring the Audit Supervisor is notified well in advance of key review stages and that time is booked in for these. Monitor any changes to your plan to ensure that issues that may impact on the achievement of deadlines are identified and resolved promptly.

- 3. Client liaison** – attend key meetings with audit clients, including scoping meetings, findings meetings and closeout meetings. Also undertake a series of interviews with a range of client officers to develop a full understanding of the arrangements in place in order to formulate an audit opinion. Through client meetings, present a positive and professional image of internal audit and continue to raise awareness and understanding of the role and purpose of internal audit, the risk based audit approach and the benefits of receiving independent assurance.
- 4. Preparing audit reports** - prepare clear and concise audit reports for senior management and publically available publication using the standard audit report template, documenting the outcomes and assurance opinion of each audit review together with practical recommendations. Attend a closeout meeting to discuss and agree the report with senior client management and be able to present findings verbally to all relevant stakeholders.
- 5. Undertake other types of audit work as directed by Head of Internal Audit and Risk Management or Audit Manager** - such assignments may include consultancy work, conducting and/or supporting fraud investigations in line with the Council's disciplinary procedure, ad-hoc advice on risk and internal control issues, project advice work, National Fraud Initiative, establishment visits, grant claim audits, attend and contribute in team meetings, undertake research and input into service development projects through involvement in project working groups. The role also includes attending training events and sharing learning and experience to support colleagues in their development through provision of on the job training and knowledge sharing within the team.

Please note annual targets will be discussed during the appraisal process

Key facts and figures of the post

Budget Responsibilities	None
Staff Management Responsibilities	Review of colleague working papers when assigned lead auditor responsibilities.
Other	Senior Auditors are expected to meet specified quality and time-based performance targets while undertaking several pieces of audit work at the same time across a range of clients and directorates and Audit supervisors.

Essential Criteria - Qualifications, knowledge, experience and expertise

- PIIA (or equivalent), AAT or qualified by experience or willingness to work towards obtaining qualification.
- Knowledge and experience of Internal Audit procedures or relevant, transferable skills.
- Understanding of the legislative framework and wider environment within which local Council's operate.
- Knowledge of the key risks facing local authorities its services, systems and processes and the expected internal control environment.
- Knowledge of the key services, systems and processes delivered within local authorities
- Experience of working both as part of a team and individually.
- Significant experience of using standard ICT packages.
- Excellent communication skills, presenting findings in a clear and concise manner.
- Interview skills
- Experience of delivering work to agreed deadlines, budgets and quality standards.
- Experience of writing reports and presenting findings and recommendations to organisational management.
- Experience of being a critical friend who understands stakeholder requirements in order to negotiate win:win outcomes.
- Ability to build good working relationships with clients and management and secure buy in to audit recommendations
- Experience of research skills.
- Ability to demonstrate high levels of care, accuracy, confidentiality and / or security when handling information.

- Able to interpret and analyse information, including coming to appropriate conclusions when provided with conflicting information.
- Apply critical thinking and a pragmatic approach to work.
- Effectively demonstrate the Council's core values (ambitious/empowering/compassionate/innovative/collaborative)
- Alignment to the GIAS code of ethics (Integrity, Objectivity, Competence & Confidentiality)
- Ability to work with own initiative and with minimum supervision.
- Confident, tactful and able to give positive and constructive feedback.
- Self-motivated, organised & enthusiastic.
- Professional, friendly positive outlook and attitude

Disclosure and Barring Service – DBS Checks

- This post requires a DBS check.
 - DBS Basic.

Job working circumstances

Emotional Demands	The role can be challenging with conflicting priorities of clients. Audit scoping, findings and closeout meetings can involve discussions with senior management including Chief Executives over the outcomes of internal audit reviews (these meetings can often be challenging depending on client and findings). Some of the work reviewed may also be emotionally difficult to review depending on the nature of service under inspection.
Physical Demands	The role may involve occasional travel throughout Cumberland (though remote working is also possible). The Senior Auditor will need to have their laptop and any other required equipment with them to enable flexible working.
Working Conditions	The Senior Auditor is expected to work flexibly which will usually include either office or home-working, but may involve some attendance and lone-working at Council offices if required.

Other Factors

- Personal integrity and a desire to uphold and promote the highest standards of professionalism, adherence to council policies, codes of ethics and standards of conduct.
- Proactive team player who acts positively to promote the work of internal audit.