

| <b>Job Description</b> |   |
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| <b>Job title</b>       | <b>SENIOR AUDITOR (Generic Post)</b>              |
| <b>Grade</b>           | Grade L to M (SCP 32 to SCP 33)                   |
| <b>Directorate</b>     | Resources   |
| <b>Section/team</b>    | Internal Audit team, Financial Management Service |
| <b>Accountable to</b>  | Principal Auditor; Other colleagues as required   |
| <b>Date reviewed</b>   | July 2024   |

### **Purpose of the Job**

The post holder will provide and supervise the provision of professional and operational support to clients on internal audit matters on behalf of the Council. The post holder will report to the Principal Auditor on day-to-day matters and the Chief Internal Auditor as required.

### **Duties and Responsibilities**

#### **Grade L (SCP 32 and 33)**

##### **1) Internal Audit Activity**

- a) Support the Chief Internal Auditor in the challenge of decisions made by the Council operational managers regarding the implications for systems of governance, risk management and internal control.
- b) Lead the completion of the key operations of the team to ensure effective delivery of the Operational Audit Plan including complex/strategic audit reviews; operational/routine audit reviews; complex/high risk investigations; and following up recommendations.
- c) Lead on the use of the Council's internal audit software systems as directed by the Principal Auditor to store audit working papers and use computer aided audit techniques such as data analytics software, as appropriate, providing support to Auditors.
- d) Use the teams planning and monitoring systems to minimise delays in the audit process and to ensure that the Principal Auditor is regularly updated on the progress of work.
- e) Produce appropriate written reports and briefing notes, supported by sufficient, relevant, and reliable information, to a high-quality requiring review/amendment by managers.

## **2) Managing Client Relations**

- a) Demonstrate an in depth understanding of good governance, risk management, internal control systems and corporate procedures (e.g., Financial and Contract Procedure Rules) to enable advice to be provided to specific client services.
- b) Lead the production of Internal Audit reports and other reports to the Governance and Audit committee, providing quality assurance on complex internal control issues. the integrity and accuracy of reports provided to client managers.
- c) Develop confidence and capacity to support, advise and provide a robust to clients, representing the team during audits and on working groups in the development stages of new complex systems and projects, regarding governance, risk management and control – making recommendations. This could include external partners and special projects. Have confidence and capacity to ensure prompt escalation of any concerns with client responsiveness to the Principal Auditor/Chief Internal Auditor in a timely manner.

## **3) Supporting Team Performance**

- a) Produce high quality reports and briefing notes with minimal supervision ensuring that the relevant information is available to clients in accordance with agreed timetables
- b) Applying the appropriate criteria when determining the priority and timescales for implementation for recommendations and the relevant assurance opinions.
- c) Contribute to the achievement of performance indicators in accordance with the Quality Assurance and Improvement Programme.
- d) Conduct supervision, coaching of Auditors and reviews of work to improve consistency and quality in the content of reports and supporting papers.
- e) Comply with the requirements of the Public Sector Auditing Standards.

### **Grade M (SCP 34 - 35) - as Grade L plus:**

#### **1) Internal Audit**

- a) Complete complex audit tasks, written reports, and briefing notes on a regular basis, supported by sufficient, relevant, and reliable information, without the need for constant supervision or correction by managers.
- b) Represent the Internal Audit service on internal working groups and external networking groups providing advice to clients and making recommendations to improve internal controls and reduce fraud risks.
- c) Deputise for the Principal
- d) Auditor as appropriate (e.g.: at operational management team meetings)

## **2) Managing Client Relations**

- a) Support and advise clients on the benefits of good governance, risk management, internal controls systems and compliance with corporate systems (e.g., financial and contract procedure rules) and advise of the wider roles of the service and the Resources Department when undertaking tasks.
- b) Demonstrate confidence when delivering support/advice to clients. Demonstrate ability to robustly challenge clients during audits and in the development stage of complex systems and projects including optimisation of resources (e.g., cost avoidance/income generation ideas), improvements in effectiveness and efficiency of service delivery and improving value for money.

## **3) Supporting Team Performance**

- a) Undertake professional and personal training to raise awareness of current issues affecting local government and developments in audit techniques.
- b) Make suggestions for improvements to the Internal Audit service's operations to ensure continuous improvement of the service.
- c) Train and develop other members of the team to equip them with the competencies required at their grade, including review of other auditor's work.

## **General Competencies of the Grade**

### **GRADE L / M**

#### **1) Communication Skills**

- a) Maintain good working relationships with all clients to promote confidence in the team's services.
- b) Communicate effectively, both verbally and in writing, to promote confidence in the service and to explain complex issues, making them easy to understand and making sure that important messages are being communicated and understood either within the team or within the client function.
- c) Be able to demonstrate professional credibility to exercise influence throughout the organisation, participating in meetings in a proactive and positive manner.
- d) Have the confidence to give objective opinions and advice (even if this may be unwelcomed) and to intervene or challenge others in a diplomatic and professional manner.
- e) Demonstrate awareness and knowledge of the local government political influences and governance.

#### **2) Positive Approach**

- a) Deliver the requirements of the grade effectively, and with a positive and initiative-taking attitude.

- b) Demonstrate a professional, effective, and efficient approach to time management and individual performance.
- c) Demonstrate professional values of accuracy honesty, integrity, objectivity, impartiality, transparency, confidentiality, competence, and reliability.
- d) Be willing to work additional hours during certain times of the year (to be managed within the Council's flexible working arrangements).

### **3) Ability to Manage Own Performance**

- a) Undertake the timely and accurate completion of tasks in accordance with agreed deadlines.
- b) Organise, manage, and prioritise own workload. Effectively delegate tasks within the team
- c) Deal with requests for assistance from clients channelling requests to the most appropriate person(s).
- d) Undertake performance management with line manager identifying appropriate targets and demonstrating continuous professional development.

### **4) Ability to Work as Part of a Team**

- a) Provide flexible and appropriate support to other members of the team as required.
- b) Undertake other appropriate duties determined by managers that are consistent with the grade and which contribute towards the achievement of the service objectives and the personal development of the individual.
- c) Support the effective and efficient management of the Financial Management Service

### **5) General**

- a) Uphold equal opportunities in employment, advice and service delivery and comply with all Council Policy, taking appropriate action where necessary.
- b) Use equipment as instructed and trained and inform management of any health and safety issues which could place individuals in danger.
- c) Observe and promote compliance with the Council's Contract and Financial Procedure Rules, Standards/Codes of Practice for conducting Internal Audits and conducting investigations.
- d) Implement and act in accordance with the Information Security Acceptable Use policy and Data Protection Policy.
- e) Protect the council's information assets from unauthorised access, disclosure, modification, destruction, or interference.
- f) Report actual or potential security incidents.

### Health and Safety

- To use equipment as instructed and trained –
- To inform management of any health and safety issues which could place individuals in danger

### Data Protection and Information Security

- Implement and act in accordance with the Information Security Acceptable Use policy and Data Protection Policy,
- Protect the council's information assets from unauthorised access, disclosure, modification, destruction or interference,
- Report actual or potential security incidents.

### Knowsley Better Together – Staff Qualities

The following qualities have been adopted by the Council and apply to all employees.

- **Integrity.** You are required to be open and honest, maintain high standards of personal behaviour and display strong moral principles.
- **Accountability.** You must take personal responsibility for your actions and decisions and understand the consequences of your behaviour.
- **Communication.** You must listen and talk to others, taking account of other people's points of view. You should share information and strive to work together.
- **Respect.** You must treat people with care and dignity, observing the rights of other people, and helping and supporting others where you can.