

## JOB DESCRIPTION

<b>Job Title:</b>	Principal Auditor		
<b>Directorate:</b>	Resources	<b>Salary:</b>	Up to £60,275.30 (includes £703 London Weighting and 15% Market Premia)
<b>Section:</b>	Internal Audit	<b>Grade:</b>	BG-E
<b>Location:</b>	Time Square	<b>Work Style:</b>	Home Flex

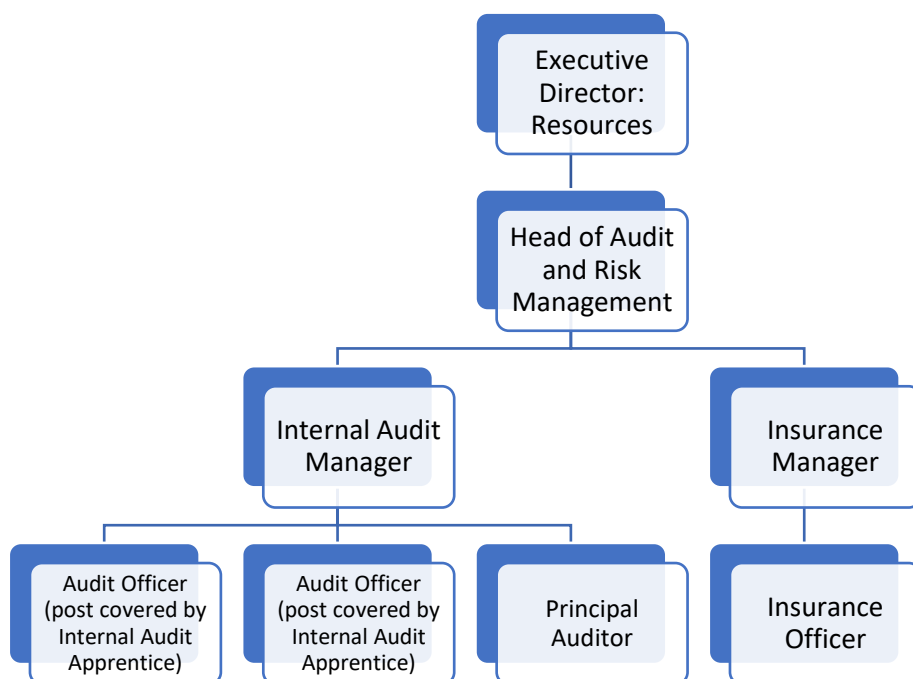
### Key Objectives of the role

To be responsible for planning, managing and delivering complex and high-risk compliance and advisory audits, challenging assumptions and providing management with assurance on the effectiveness of the procedures and controls they have been put in place. Including providing advice and recommendations for improvement, promoting good governance, and adding value for senior management.

In the absence of the Internal Audit Manager to coach and supervise the audit officers/apprentices, including delegating work, providing supervision and on delivering on the job training to ensure quality standards are maintained.

To ensure the audit recommendation tracker is maintained and populated and to be the lead on developing effective reporting mechanisms to ensure that departments are actively addressing areas for improvement.

## Designation of post and position within departmental structure



## Daily and monthly responsibilities

- To maintain detailed and up to date knowledge of the Council and its operations and risks and of latest Internal Audit Standards, guidance, best practice and audit techniques and the Bracknell Forest Internal Audit Charter.
- To liaise with senior management to develop audit terms of reference for complex, high-risk audits as assigned by the Internal Audit Manager and obtain senior management approval to scope of each audit.
- To develop the testing approach and test programme for each audit assigned including the use of data analytics and plan delivery of each audit including resource needs and assistance required from apprentices/auditors to ensure audits are completed within time and cost budgets. To allocate and delegate sections of audit work to be undertaken by apprentices/auditors.
- To engage with relevant officers in the department subject to audit to undertake audit fieldwork in accordance with the test programme developed. To oversee the work undertaken by the apprentices/auditors to ensure all work is completed in accordance with mandatory Public Sector Internal Audit Standards and the Bracknell Forest Internal Audit Charter
- To compile comprehensive working papers to support and evidence work completed and conclusion reached.
- To produce a draft report for senior management for each audit assignment setting out the objectives and outcome of the audit and concluding on the audit opinion in accordance with the assurance definitions set out in the Bracknell Forest Internal Audit Charter. To include weaknesses identified and propose recommendations to senior management for improving controls.

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- To hold exit meetings with senior management for each audit assigned to discuss the outcome of the audit and seek agreement to the draft audit report issued and management responses on the actions to be taken to address the weaknesses found before producing a final report for distribution.
  - To provide supervision and training to the apprentices/auditors when they are working directly for the Principal Auditor, carry out quality review of their work and provide feedback on their performance.
  - To develop good working relationships with officers around the Council associated with the delivery of the Audit Plan, including Executive Directors, Assistant Directors, Heads of Service and the wider Audit team.
  - To represent the Internal Audit Service within the Council, at Committees or externally as directed by the Head of Audit and Risk Management.
  - To maintain the Internal Audit Recommendation Tracker, ensuring all completed audits are added to the tracker, reminders are issued to management to ensure updates are added on progress against recommendations raised and assess the latest status of recommendations. To further develop the Internal Audit Recommendation Tracker and reporting to management.

### **General responsibilities**

- Such other duties as may from time to time be necessary, compatible with the nature of the post. It should be noted that the above list of main duties and responsibilities is not necessarily a complete statement of the final duties of the post. It is intended to give an overall view of the position and should be taken as guidance

### **Scope of role**

Internal Audit is a legal requirement for all local authorities. The Council's Internal Audit Plan seeks to inform an evidence-based opinion over the organisation's entire governance, risk and control framework and add value in supporting service areas to maximise efficiencies and constantly strive to improve. The Principal Auditor will play a significant and valuable role as the most senior and qualified auditor in the in-house team, reporting directly to the Internal Audit Manager to ensure the delivery of the assignments in the Audit Plan enabling the Head of Audit and Risk Management to give their statutory annual opinion on the control environment.

To undertake complex, high-risk audits engaging with officers at all levels including senior management and supervising any junior audit staff resources assigned to ensure audits are completed within time and cost budgets and to standards set out in the Public Sector Internal Audit Standards and Bracknell Forest Internal Audit Charter

To lead on the Internal Audit Recommendation Tracker to ensure that departments are responding actively to address areas for improvement and further develop the tracker to enhance management information and reporting.

The Postholder will be expected to work within a team environment reporting directly to the Internal Audit Contract Manager and ultimately the Head of Audit and Risk.

## PERSON SPECIFICATION

KEY CRITERIA	ESSENTIAL	DESIRABLE
<b>Skills and qualifications</b>	Certified Professional Audit qualification or (e.g. IIA, CCAB,)	Local Government experience
	Experience of internal audit within Local Government/the public sector	IT audit experience
<b>Competence Summary</b> (Knowledge, abilities, skills, experience)	In depth knowledge of internal audit best practice and Public Sector Internal Audit Standards	Experience of managing and developing auditors & apprentices.
	Strong analytical skills and ability to assimilate information quickly and effectively	
	Excellent verbal and written communication skills	
	Confident in presenting to senior management and audit committees	
	Detailed knowledge and understanding and of latest Internal best practice and audit techniques	
	<b>Creativity and innovation:</b> Ability to generate innovative ideas and practical solutions to assist management	
	<b>Time Management Skills:</b> Highly developed personal organising skills of planning and prioritising workloads and working to deadlines and budgets.	
	<b>IT Skills</b> Strong IT skills including comprehensive knowledge of WORD for report writing and Excel for data analytics	
	Confident and proficient in accessing different IT systems across the various function of the organisation in order to undertake audits.	
<b>Work-related Personal Requirements</b>	Commitment to maintaining professional standards and delivering a quality service	

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Strong interpersonal skills

Confident in engaging and negotiating with officers at all levels including senior management

Ability to work on own initiative

Strong ethical values

Displays sensitivity, tact, discretion and diplomacy

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<b>Other Work Requirements</b>	<p>A satisfactory/clear basic Disclosure and Barring Service check is required to enable you to order to access sensitive data for audit purposes.</p> <p>The ability to travel to other Council office locations across Bracknell Forest to undertake audits, as required.</p>
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<b>Role models and demonstrates the Council's values and behaviours</b>	<p>Our values define who we are. They outline what is important to us. They influence the way we work with each other – and the way we serve our residents and engage with our communities.</p> <p>We make our values real by demonstrating them in how we behave every day.</p>
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**All staff should hold a duty and commitment to observing the Council's Equality & Diversity policy and procedures at all times. Duties must be carried out in accordance with relevant Equality & Diversity legislation and Council policies/procedures.**

