

Role Title	Internal Audit Executive
Job Family	Finance
Competency Level	All colleagues
Pay Range / Scale	SO2 - PO1
Purpose To carry out a programme of risk-based internal audits and follow-up reviews	
Generic Accountabilities (SO2)	End Results/ Outcomes
Deliver a specialist aspect of service delivery, which engages customers / stakeholders and enables them to make effective use of the service.	The service is delivered to the quality, organisational and professional standards required Customer / stakeholder expectations are managed in relation to what can be delivered. The service meets organisational requirements and reflects customer / stakeholder requirements / needs, within organisational constraints.
Maintain all required records and information. Analyse and interpret complex information, for input into reports.	Procedures are adhered to and all information is correctly recorded and processed. Accurate, complete and relevant information / records / reports are provided for internal and/or external use.
Develop specialist documents / materials / activities to support / promote the service area.	All materials / activities are delivered to the required standards and timescales. Communications are clear, well planned and effectively targeted.
Provide advice and guidance to colleagues, customers and stakeholders. Manage escalated or complex customer issues within the specialist area.	Expert advice, information and support are provided on the full range of issues within the field of expertise. Queries / complaints are effectively managed. Appropriate action is taken to resolve the issue. Customers are satisfied.
Maintain information systems which support the specialist area. Contribute to the development of these systems.	Changes to systems, are identified and recommended. Systems meet operational requirements.
Work closely with others to clarify changing customer / organisational requirements.	Customer requirements are identified and documented. Improvement opportunities are identified and recommended.

Develop good working relationships, develop community links and communicate effectively with internal / external organisations / partners and stakeholders. Represent specialist area internally and / or externally.	<p>Specialist work area reputation is maintained or enhanced.</p> <p>Stakeholders are engaged with activity relevant to them.</p> <p>Positive feedback is received from stakeholders.</p> <p>Best practice is shared.</p>
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.
Ensure the necessary standards relating to safeguarding best practices/protocols are effectively communicated, monitored and maintained as relevant within the scope of this post.	Safeguarding standards are monitored and maintained in compliance with Council policy
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.
General Accountabilities (PO1)	
Communicate effectively with internal and / or external customers/ service users. Act as point of contact for the service. Provide information and resolve problems, within scope of role, escalating to line manager as required.	<p>Resolve non-routine customer/service queries.</p> <p>Customers are satisfied with the response, or aware that issue has been escalated.</p> <p>Assess and prioritises telephone and personal callers and responds appropriately.</p> <p>Relevant, accurate, understandable and timely information is provided.</p> <p>A positive image of the Council is promoted.</p>
<p>Provide advice and make recommendations based on up to date knowledge and analysis / evaluation of information.</p> <p>Manage escalated or complex customer issues within the relevant area.</p>	<p>Expert advice, information, interpretation and support are provided on the full range of technical / professional issues within the area of responsibility.</p> <p>Issues are managed through to a satisfactory conclusion.</p> <p>Risk to the Council is minimised.</p>

Contribute to the development of service plans to meet strategic business goals.	<p>Strategic and operational input is provided to wider business planning and development.</p> <p>Customer needs are identified.</p> <p>Services meet legislative and policy requirements.</p>
Research developments in relevant area. Collate process and analyse information / data. Translate outputs into advisory reports / documents / actions as appropriate.	<p>Relevant information / data are managed efficiently and accurately.</p> <p>Accurate and relevant information / reports / documentation are produced.</p> <p>Trends and issues are identified and prioritised.</p> <p>Statutory and procedural obligations are fulfilled.</p> <p>Management decision making is supported.</p>
Lead on the development, implementation, maintenance and management of systems, policies, procedures and / or standards within area of responsibility.	<p>Changes to systems, policies and / or procedures are identified and recommended.</p> <p>All updates, amendments, developments are tested and approved prior to delivery.</p> <p>Customers receive prompt, accurate policy / procedural updates.</p> <p>Service standards are improved.</p>
Work closely with others to support/Manage the development and delivery of improvements in processes and procedures.	<p>Identifies gaps in service provision/highlight policy issues and makes recommendations to resolve the issues.</p> <p>Agreed improvements are developed, delivered and evaluated.</p> <p>Issues and recommendations are brought to the attention of senior managers.</p> <p>Benchmark against best practice authorities and centre of excellence.</p>
Prepare and present a full range of reports (both standard and non-standard) covering area of responsibility.	<p>Reports are prepared, distributed / presented to the appropriate committee/ to the required standards and timescales.</p> <p>Evidence based recommendations are made.</p>
<p>Manage a portfolio of Projects and Reviews.</p> <p>Lead on specific projects as required.</p>	<p>Projects are delivered to agreed specification, timescales and budgets.</p> <p>Change initiatives are successfully integrated and implemented across all impacted service areas.</p> <p>Value for money is achieved.</p> <p>Ongoing savings secured.</p>
Co-operate with and support colleagues.	<p>Colleagues are supported.</p>

	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 (SO2):	End Results/ Outcomes
Deliver a portfolio of audits in accordance with allocated budgets, and in compliance with procedures set out in the audit manual or as directed by the Audit Manager	<p>Preparing Terms of Reference and developing the risk and controls, and working papers in the electronic audit management system (Pentana Audit MK)</p> <p>Formulating testing strategies and preparation of testing schedules in Pentana Audit MK</p> <p>Ability to draw conclusions from testing and make appropriate recommendations where relevant</p> <p>Holding closing meetings with management following the completion of fieldwork</p> <p>Preparation of draft internal audit reports</p> <p>Keep the client informed at all stages of the audit</p> <p>Discuss all up-coming high priority issues with the client immediately or escalate to management as appropriate</p>
Undertake grant certification work in accordance with specific grant terms and conditions and direction from the Audit Manager	<p>Reports are produced in accordance with the specific grant requirements</p> <p>Clear and concise working papers are produced to enable Audit Manager review and sign-off</p>
Create and collate documents, reports, correspondence etc. from the information provided, using bespoke and standard formats and software.	All correspondence, reports etc. are produced to the required standards and timescales and conform to the requirements of the internal audit manual
Build strong working relationships with the client, ensuring any problems or requests are dealt with promptly	Communicate effectively with internal and / or external customers / service users. Act as point of contact for the service. Resolve problems, within scope of role, escalating to line manager as required.

or escalated to management as appropriate;	<p>Resolve more routine / basic customer/service queries.</p> <p>Assess and prioritise telephone and personal callers and respond appropriately.</p> <p>Relevant, accurate, understandable and timely information is provided to customers.</p> <p>Provide clear and concise written communications with customers, including email</p>
Provide support to other staff as directed by the Audit Manager and Team Leader	<p>Assist with testing and other fieldwork.</p> <p>Perform research as directed in order to collate information for Terms of Reference for various assignments and the Audit Plan.</p>
Job Specific Accountabilities (PO1):	End Results/ Outcomes
Carry out a programme of risk-based internal audits and follow-up reviews as directed by the Audit Manager	<p>Prioritises assignments and allocated internal audits and ensures these are undertaken within agreed time frames and to the required standard</p> <p>Clearly identifies risks and objectives relevant to the audit and applies these during the audit field work</p> <p>Produce comprehensive terms of reference for every audit assignment</p>
Understand the appropriateness of audit techniques, such as analytical review and system mapping / flow-charting, and when these techniques should be applied.	<p>Produces relevant analytical review material and interprets the information. Uses the analytical review outputs to draw conclusions and direct testing</p> <p>Produces clear and logical system/process maps and flow-charts to document systems and interprets the information</p> <p>Evaluates a system/process and identifies key controls, draw conclusions and direct testing</p>
Undertake tests to confirm your understanding of the system/process being audited and the effectiveness of the relevant controls within it	<p>Identifies key controls and develops an appropriate testing strategy to address those controls</p> <p>Develops testing programmes for audit assignments to confirm their understanding of the system/process being audited, and to test the effectiveness of the controls within the system/process</p>
Carry out interviews effectively to obtain the information required for an audit	<p>Plans and carries out audit interviews effectively, using different types of questioning to maximise the amount of relevant information required for an audit</p> <p>Understands the requirements of the Police and Criminal Evidence Act and when these need to be applied during audits</p>

<p>Aware of the various sampling techniques and understands why they are used during an audit</p>	<p>Identifies and applies the relevant technique; interprets the results of testing; and effectively modifies sample numbers / sizes where appropriate</p> <p>Supports junior members of the team to develop the sampling strategy for their reviews</p> <p>Understands when to use computer assisted audit techniques (CAATs) and makes effective use of them</p>
<p>Use day-to-day IT tools such as MS Excel and Word, SAP, and specialist audit management applications</p>	<p>Identifies and accesses the most appropriate IT applications for work being undertaken</p> <p>Fully conversant with the Council's main software applications including MS Office, in particular Excel, Word, Visio, PowerPoint and Access, SAP, and Academy. An awareness of and understanding of the Civica and Northgate suites of applications</p> <p>Familiar with the use of audit management software applications, including setting up assignments and extracting management information reports, and uses these on a day-to-day basis</p> <p>Familiar with the use of computer assisted audit techniques (CAATs), in particular IDEA, and uses these during the audit when appropriate</p>
<p>Create audit working papers and audit reports that are relevant, accurate and produced in a timely manner</p>	<p>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</p> <p>All working papers are sufficiently detailed to enable the reviewing officer to understand the process and the work undertaken by the auditor</p> <p>Accurate audit reports are produced and the findings are communicated to the client in a timely manner</p> <p>Management review points are dealt with in a timely manner</p>
<p>Manage own time and prioritise work to ensure effective use of resources and the annual audit plan is delivered within budget</p>	<p>Plans own workload and manages own time effectively</p> <p>Accurately records time spent on each audit assignment</p> <p>Proactively seeks work as required and supports others in the delivery of the annual audit programme</p> <p>Is self-motivated and actively encourages the team to produce quality output within agreed timescales</p>
<p>Develop a good rapport and understanding with other members of the Internal Audit</p>	<p>Demonstrates motivation and encourages other members of the team</p>

<p>team, the external delivery partner, clients etc</p>	<p>Supports management by undertaking reviews of audit working papers, draft reports, correspondence etc of junior members of the team when allocated</p> <p>Provides feedback to junior members of staff including detailed review notes and ensures these are dealt with</p> <p>Liaises with staff from the Internal Audit service's external delivery partner and ensures they are integrated into the 'team'.</p> <p>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</p>
<p>Understands the objectives of internal audit and contribute effectively towards them</p>	<p>Uses initiative and makes informed decisions to achieve overall objectives</p> <p>Is proactive in achieving the Internal Audit team's objectives and delivery of the annual audit plan and strategy</p> <p>Supports management with the development of internal audit techniques, charter, strategy and operating manual</p> <p>Supports management</p>
<p>Have a full knowledge of the professional standards applicable to an internal audit service</p>	<p>Has a detailed knowledge of the seven Principles of Public Life</p> <p>Has a detailed knowledge of the Council's Internal Audit Charter and the Strategic Statement on Internal Audit</p> <p>Has a detailed knowledge of the Council's Internal Audit manual and takes the lead on reviewing and updating allocated sections of the manual</p> <p>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</p>

Nature of Contacts

Key contacts are internal and external customers/stakeholders. Deal with people at all levels confidently, sensitively and diplomatically.

Maintain excellent working relationships with the Internal Audit team, colleagues across the Council and the shared service with Enfield.

Procedural Context
<p>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.</p> <p>The post holder will be required to work within a procedural framework and regulatory guidelines; to work independently and as part of a team to resolve complex issues and proactively anticipate problems and provide support to clients and colleagues through applying knowledge of systems, procedures and best practice.</p> <p>In fulfilling this role, the post-holder will be working as part of Internal Audit and Anti-Fraud Division and will be required to work flexibly for the Council, its partners and other public sector organisations where the Internal Audit and Anti-Fraud Division has a contract or service level agreement to provide services.</p> <p>The Council are working with the London Borough of Enfield under a shared services arrangement for Internal Audit and Anti-Fraud delivery. The post holder may be required to work at Enfield Council premises, undertake work on behalf of Enfield Council or assist with supervision of Enfield work and officers as required.</p>
<p>Key Facts and Figures</p> <p>Appropriate DBS Clearance.</p> <p>Full UK driving licence (desirable but not essential)</p> <p>Required to work at various locations within the borough boundary, and occasionally beyond</p> <p>The post holder will be required to work hours as determined by service delivery requirements, including occasional attendance at evening meetings if required.</p> <p>The post holder maybe required to undertake such special assignments as may be necessary in the exigencies of the service.</p> <p>To undertake any other duties consistent with the level and nature of the post.</p> <p>Carry out all duties in accordance with the Council's internal policies and procedures.</p>
Resourcing
<p>Budget Responsibilities:</p> <p>None</p>
<p>Supervisory Responsibilities:</p> <p>No direct line management responsibilities, but you will be able to develop your skills by helping to supervise and direct an apprentice and/or a trainee</p>
Knowledge, Skills and Experience
<p>Knowledge and Skills</p> <ul style="list-style-type: none"> • Good numeracy and English literacy skills • Good 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 • Strong interpersonal and communication skills

- Ability to deal tactfully and responsibly with a range of people face to face, over the telephone, via Teams/Skype (video calls) and in writing, including email
- Good understanding of local government, internal audit
- An understanding of audit planning and risk management
- Proficient in computer software skills e.g. word processing & spreadsheets
- 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 agreed standards: i.e. confidentiality, diversity, health and safety, data protection, and the external standards relating to the internal audit profession
- Proven ability to maintain consistent quality of work and to work to quality and professional standards (PSIAS, IPPF, etc)
- Proven ability to make, record and present well-reasoned analysis
- Ability to deal with difficult and confrontational situations
- Proven ability to maintain discretion and confidentiality, with a sound working knowledge of the provisions of the Data Protection and Freedom of Information legislation

Essential Experience

- Experience of public sector internal audit and/or finance
- Experience of composing significant pieces of writing
- 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
- Clear evidence gathering and recording skills and the ability to document the outcome of work undertaken clearly and accurately
- Evidence of completing projects individually and as part of a team, and working to multiple deadlines simultaneously Experience of using WORD and EXCEL for data collation and analysis and report writing
- Experience of Working to professional standards, particularly PSIAS and IPPF

Desirable Experience

- Using, developing and maintaining CAATs applications, particularly IDEA
- Have some understanding of risk management, governance and control issues

Indicative Qualifications

- Educated to degree level in a relevant subject or equivalent;
- Hold (or attain within 18 months) a recognised CCAB or Internal Audit qualification
- Experience of delivering internal audits in professional practice or in-house team within the public sector

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.