

JOB DESCRIPTION June 2015

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| Service Area: Finance and Public Protection Audit & Risk | Is this description a generic JD? Yes |
| GRADE: 5 | Job Reference No: 01410 Enhanced DBS Required? No |
| JOB TITLE: Audit Officer | |
| REPORTS TO: Principal Auditor | |
| 1 | PURPOSE OF JOB: To support delivery of an effective audit and risk service to the Council. Performing work to appropriate performing work to appropriate practice standards and adhering to the service quality assurance framework. This involves complying with Public Sector Internal Audit Standards and associated CIPFA guidance. Undertaking individual audit, risk and counter fraud assignments - individually or as part of a team under close supervision. To take personal responsibility for contributing to organisational and service transformation and changes to ways of working - maximising the benefits for both internal and external customers. |
| 2 MAIN RESPONSIBILITIES, TASKS & DUTIES | |
| i | The specific accountabilities of this role will be flexible and will change to meet the needs of the organisation as required but will include (or be equivalent in nature to) those listed below: <ul style="list-style-type: none"> • Deliver a personal portfolio of projects and/or specific work • Demonstration of the Council's Core Abilities (at the relevant level) <ul style="list-style-type: none"> ○ Personal Leadership ○ Being Future Focused ○ Political and Commercial Astuteness ○ Supporting a High Performing and Flexible Workforce ○ Drive for Results |
| ii | Create a positive image of the County Council as an employee. |

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| | iii | Deliver excellent customer service, incorporating the Council's equality and diversity objectives and supporting the council to achieve best practice in all it delivers. |
| | iv | Act as a role model to others helping them to manage uncertainty and to respond positively and creatively to changing expectations. |
| | v | Create and maintain audit documentation in accordance with locally set standards |
| | vi | Understanding key requirements within areas of work by examining and interpreting statute, regulations, procedures and previous assurance file |
| | vii | Plan and control the allocated audit, risk or counter fraud work programme |

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| | viii | <p>Assist in audit and counter fraud assignments using the most appropriate technique to be able to provide assurance over the activity. This includes:</p> <ul style="list-style-type: none"> • Effective client engagement throughout • Obtain sufficient understanding of the area under review – • Ascertain and recording systems –identify and evaluate risks and controls and with support undertake a risk assessment with the client • implement testing strategy • Analysing and evaluating information gathered to assess and evaluate .the effectiveness of the activities governance, management of risks and the internal control environment • Provide assurance on the management of risk and report on the efficiency and effectiveness of internal control • Undertake evaluations of 'overall' opinions in accordance with evidence obtained and service practice standards <p>Prepare draft audit report in accordance with practice standards and house style - highlighting the significance and impact of findings in terms of risk, improving the control environment making appropriate recommendations to rectify the issues identified</p> |
| | ix | Based on discussions held, identify and evaluate risks and controls and with support undertake a risk assessment with the client |
| | x | Handling of confidential and sensitive information |
| 3 | <p>MANAGEMENT OF PEOPLE</p> <p>N/A</p> <p>SUPERVISION OF PEOPLE</p> <p>N/A</p> | |

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| <p>4</p> | <p>CREATIVITY AND INNOVATION</p> <p>Evaluate and improve existing business processes in order to reduce waste, improve efficiency and effectiveness and thereby improve customer facing service delivery and help LCC achieve its corporate objectives</p> <p>Provides challenge to accepted practices and approaches and encourages new ways of thinking and working.</p> |
| <p>5</p> | <p>CONTACTS AND RELATIONSHIPS</p> <p>Advise and liaise with managers at all levels and external clients concerning all aspects of risk, counter fraud and audit provision, service delivery, development of corporate and local policies, standards and procedures</p> <p>The nature of Audit and Counter Fraud activities often mean that the work undertaken is often sensitive and contentious. This involves the post holder having the skills to maintain effective relationships whilst communicating difficult and unpalatable messages. Often the outcome of our work will have significant implications on the overall governance, risk and control arrangements of the Council.</p> |

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| <p>6</p> | <p>DECISIONS</p> |
| | <p>a) Discretion</p> <p>Accountable for the performance and delivery of individual work plans, scheduling of individual tasks and completion within allocated time parameters</p> <p>Influence and negotiate with management to deliver service improvements and the effective management of risks and controls</p> |

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| | <p>b) Consequences</p> <p>The section provides an independent appraisal function on the Council's internal control and enables the Council to make an opinion in the Annual Governance Statement on how well the Council manages its key risk and the effectiveness of key systems / processes.</p> <p>Evaluation of assurance and output from the work performed can affect service delivery of the Council which may have a financial Impact and change the way a service manages its risks and design of its control framework.</p> <p>Achievement of internal and external performance targets</p> <p>Contribute to the Council's effective system of internal audit</p> <p>Outputs from our work can range from informal advice to formal written reports. The reporting structure is designed to ensure that final versions are agreed with and by managers and are both accurate and practicable. After agreement any report or guidance will be issued to senior management of the area reviewed. Through this personal contact this post influences processes and procedures underpinning the activities of the Authority. This interaction involves negotiation, presentation and pervasive skills.</p> |
| <p>7.</p> | <p>RESOURCES</p> <ul style="list-style-type: none"> • Laptop • Handling of confidential and politically sensitive information – Authority wide including service users • use of audit software |
| <p>8.</p> | <p>WORK ENVIRONMENT</p> |
| | <p>a) Work Demands</p> <p>Manage conflicting priorities that can be changed at short notice.</p> <p>Clients located both across various sites in and outside Lincolnshire.</p> |

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| | <p>b) Physical Demands</p> <p>Extensive use of laptops for long periods during most days</p> <p>Lifting and movement of files within the office and client environment</p> <p>Travel to sites throughout the county, regionally and nationally</p> <p>Required to work out of normal office hours, when necessary</p> |
| | <p>c) Working Conditions</p> <p>Agile – an employee who has the ability to work from any location at any given time (home, office, hotel, train etc) and can utilise workspace in partner organisations.</p> <p>Hot desk</p> |
| | <p>d) Work Context</p> <p>Moderate risk</p> <p>Risk from lone working</p> <p>Risk from exposure to hostile / verbally aggressive behaviour</p> |

9.

KNOWLEDGE AND SKILLS

This post requires the ability to undertake work of a complex and diverse nature which necessitates knowledge and skills at an entry level in a number of specialist disciplines including law, finance, audit, risk and counter fraud.

Post holders should be comfortable working with ambiguity and uncertainty.

There are a range of specific requirements placed on this role by professional standards. These are outlined below:

Education and Qualifications

Membership of the AAT or working towards a recognised equivalent accountancy or audit, risk or counter fraud qualification to the same level.

Experience

- Working in local authorities or other public service bodies.
- Ability to present audit findings at all levels internally
- Practical experience of auditing, risk management or counter fraud and the evaluation of financial and operational systems and processes
- Up to date knowledge and understanding of the Internal Audit functions and processes including risk management and counter fraud
- Good communication skills – fluency in report writing and in presenting information

Knowledge & Training

- UK Public Sector Internal Audit Standards and CIPFA Advisory Guidance for Internal Audit in Local Government.
- Demonstrate knowledge of:
Good practice in governance, risk management, counter fraud and

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| | <p>internal control</p> <ul style="list-style-type: none"> ○ Financial and accounting systems, policies, procedures and reporting standards ○ Modern professional Internal Audit, Counter Fraud and Risk Management Practice ○ Role of External Audit and interface with Internal Audit <ul style="list-style-type: none"> • Effective written and oral communication skills • Computer assisted auditing techniques • Business planning processes and performance management frameworks • Able to compose accurate, effective and high quality audit documentation and reports • Interpersonal skills and the ability to use tact and diplomacy with clients and colleagues • Strong listening, influencing and negotiation skills |
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10. GENERAL

Job Evaluation - This job description has been compiled to allow the job to be evaluated using the GLPC Job Evaluation scheme as adopted by the County Council

Other Duties - The duties and responsibilities in this job description are not exhaustive. The post holder may be required to undertake other duties that may be required from time to time within the general scope of the post. Any such duties should not substantially change the general character of the post. Duties and responsibilities outside of the general scope of this grade of post will be with the consent of the post holder.

Equal Opportunities - The post holder is required to carry out the duties in accordance with Council Equal Opportunities policies.

Health and Safety - The post holder is required to carry out the duties in accordance with the Council Health and Safety policies and procedures.

Safeguarding -. All employees need to be aware of the possible abuse of children and vulnerable adults and if you are concerned you need to follow the Lincolnshire County Council Safeguarding Policy. In addition employees working with children and vulnerable adults have a responsibility to safeguard and promote the welfare of children and vulnerable adults during the course of their work.

| | Name: | Signature: | Date |
|---|------------|------------|--------------|
| Job Description written by: [Manager] | | | |
| Job Description agreed by: [Post holder] | | | |

Note: Qualifications and Experience headings are included in the Person Specification, see 'Using Competencies in Recruitment & Selection' in the Employment Manual on George.

Guidance on the completion of this JD can also be found on George or available from your HR Adviser.

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