


JOB DESCRIPTION & PERSON SPECIFICATION

Director Area: Finance and Public Protection	Job Ref Number: 01409
Service Area: Audit and Risk	Grade: 8
Job Title: Senior Auditor	
PURPOSE OF JOB: To support delivery of an effective audit and risk service to the County Council. Supporting the Team Leader – Audit in the delivery of their audit, risk and counter fraud work plans for various clients. Execute individual audit, risk and counter fraud assignments providing independent assurance on the effectiveness of governance, risk and internal control systems. Employing appropriate audit techniques and 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. To provide advice and guidance – promoting the benefits of good governance, risk management and effective assurance throughout the organization and external clients. Continuously look for synergies and efficiency savings across the audit and risk team – promoting best practice and embedding new ways of thinking and working. To take personal responsibility for contributing to organizational and service transformation and changes to ways of working – maximizing the benefits for both internal and external customers.	
TEAM STRUCTURE: <div style="text-align: center;">  <pre> graph TD TL[Team Leader - Audit] --- PA[Principal Auditor] PA --- SA[Senior Auditor] PA --- AO[Audit Officer] </pre> </div>	
MAIN DUTIES AND RESPONSIBILITIES:	
1	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.
2	Develop, create and maintain audit, risk and counter fraud documentation in accordance with locally set standards.
3	Undertake audit and counter fraud assignments using the most appropriate technique to be able to provide assurance over the activity. This includes:

	<ul style="list-style-type: none"> • Effective client engagement throughout • Obtain sufficient understanding of the area under review – to provide the required assurance work • Ascertain and record systems – including how key risks are being managed and the activities assurance regime. • Developing and implementing evidence and 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 • Ensure that evaluations of 'overall' opinions are determined in accordance with evidence obtained and service practice standards • Prepare 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.
4	Plan, control, deliver and monitor the allocated work plans within agreed time parameters – meeting performance targets. Includes targets on delivery of specific projects and work plans, timescales on issue of reports and quality.
5	Identify assurances and contribute to the maintenance of clients' assurance maps and use the assurance information when planning audit work.
6	Work closely (co-ordinating work plans and sharing information) with the other assurance teams of the service. Supporting them to work with services to manage their key risks effectively using best practice risk management tools in line the Council's risk management strategy. Provide operational risk management support as required to assist services in identifying and managing their key risks effectively – including supporting the delivery of risk workshops and the production of risk registers.
7	Provide advice on risk management, counter fraud, control and assurance to all levels of management to support them and their activities to achieve service improvement and problem resolution on service business processes and projects.
8	Provide assurance on the extent to which corporate strategies, standards and processes for the management of risk are being complied with across the Council's activities and in partnerships.
9	Supervision responsibilities – specific tasks and output allocated to 1 or 2 other members of staff, namely audit officers and trainees/apprentices. Responsible for performance, training and development of these roles. Ensure that supervised staff members are clear about what's expected of them and their role in delivering priorities.
10	Coach and mentor supervised staff in the practice of internal audit, risk management and counter fraud.
11	When required deputise for the Principal Auditor at internal or external meetings, at least once a month.
12	Be aware of and appreciate the forward agenda and approach reviews, manage discussions and marshal recommendations in the light of potential future developments. This will require giving advice on proposed policy initiatives, programmes and projects.
13	Work with management to develop policies and procedures of the constitution and business processes of the Council. Provide challenge to accepted practices and approaches and encourage new ways of thinking and working. Then identify and assess the best approach to be adopted in conducting the audit, risk or counter fraud work.
14	Provide advice and constructive challenge, on risk and control to assist all levels of management to manage risks in a way that supports the Council's appetite for risk i.e. for risk management to be seen as an 'enabler' of taking measured risk not a blocker.
15	<p>Relationships:-</p> <ul style="list-style-type: none"> • Senior LCC Officers. Auditees within the Council – all levels of staff up to Chief Executive. Close liaison and engagement required for all elements of audit and counter fraud process from planning to the outcome of our work. • Senior Managers in other Local Authorities – advise and liaise with managers at all levels and external clients concerning all aspects of risk, counter fraud and audit

	<p>provision, service delivery, development of corporate and local policies, standards and procedures.</p> <ul style="list-style-type: none"> • Other – represent the Council on operational national and local groups for the development and sharing of best practice.
16	<p>Discretion:-</p> <ul style="list-style-type: none"> • Implement delivery plans for their area of responsibility • Resource planning (scheduling of tasks and projects, deadlines for completing work). Accountable for the performance and delivery of their individual work plan. • Work outputs can range from informal advice to formal written reports. Any report or guidance will be issued to senior management for the area being reviewed and may be considered by the Audit Committee. • Through personal contact this post influences processes and procedures underpinning the activities of the Council and external clients. The interaction involves negotiation, presentation and persuasive skills. • Influence and negotiate with senior management to deliver service improvements and the management of risks and controls. • Identify the focus of the counter fraud work to be performed and implement a work plan to deliver the counter fraud strategy. Identify and determine the counter fraud/investigation approach.
17	<p>Consequences:-</p> <ul style="list-style-type: none"> • The service 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. • Contribute to the Council's effective system of internal audit so that it delivers a service that the Council's external audit can place reliance on. • Evaluation of assurance and output from the work performed which can affect service delivery by the Council and may have a financial impact and change the way a service manages its risks and design of its control framework. • Achievement of internal and external performance targets • Work outputs 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 both accurate and practical. After agreement any report or guidance will be issued to senior management of the area reviewed. Thus the post influences processes and procedures underpinning the activities of the Authority. This interaction involves negotiation, presentation and persuasive skills.
18	The work is subject to deadlines and multiple clients which involve frequent changes of circumstances and conflicting priorities. Often requires rapid and fundamental changes to work plans. Required to work out of normal office hours when necessary.
19	The post involves travel to sites throughout the county as clients are located across various sites in and outside Lincolnshire.
20	The post holder will be an agile worker – 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. Hot desking.

PERSON SPECIFICATION

Requirements	Where identified*	Essential	Desirable
This post requires the ability to undertake work of a complex and diverse nature which necessitates knowledge and skills at an intermediate level in a number of specialist disciplines including law, finance, audit, risk and counter fraud	A	✓	
Post holder should be comfortable working with ambiguity and uncertainty	I	✓	
Professional standards requires a relevant	A	✓	

professional qualification or be able to demonstrate competence at an equivalent level			
Relevant experience in audit and/or risk	A	✓	
Experience of working in local authorities or other service bodies	A		✓
Proven track record of working within internal audit – including the ability to present findings at all levels internally and externally	A	✓	
Be able to demonstrate the attributes and professional standards set out in Public Sector Internal Audit Standards and associated CIPFA guidance	I	✓	
Practical experience of auditing and the evaluation of complex financial and operational systems and processes.	A	✓	
Experience of producing and delivering presentations and facilitated workshops to multidisciplinary groups.	A	✓	
Good communication skills – fluency in report writing and in presenting information to senior managers and Councilors. Awareness of the political environment within the Council or client and be able to formulate and offer balanced advice to senior managers and Councilors.	P	✓	
Knowledge of UK Public Sector Internal Audit Standards and CIPFA Advisory Guidance for Internal Audit in Local Government. Knowledge of auditing and counter fraud standards, guidelines etc. applicable to public sector bodies.	I	✓	
Demonstrate a comprehensive knowledge of: <ul style="list-style-type: none"> • Good practice in governance, risk management, counter fraud and internal control • 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 	I	✓	
Effective written and oral communication skills. Able to compose accurate, effective and high quality audit documentation and reports.	A	✓	
Computer assisted auditing techniques.	A	✓	
Business planning processes and performance management frameworks	I	✓	
Knowledge of investigative methods, legal requirements and evidence gathering techniques.	I	✓	
The post holder will need to demonstrate a dynamic approach to their duties, combined with a persuasive and pragmatic manner with an ability to influence key players.	I	✓	
Required to apply a high degree of creative thinking to risk issues and offer pragmatic solutions to overcome internal and external barriers to change.	I	✓	
The nature of audit and counter fraud activities means that the work is often sensitive and contentious. The post holder needs to possess the interpersonal skills to maintain effective relationships whilst communicating difficult and unpalatable messages.	I	✓	

Be able to use tact and diplomacy with clients and colleagues.			
Possess strong listening, influencing and negotiation skills.	I	✓	

*A = Application form T = Test/Assessment I = Interview P = Presentation

GENERAL

The postholder is required to take personal responsibility for contributing to organisational transformation and changes in ways of working, maximising the benefits and efficiencies for both internal and external customers, including the promotion and use of self-service to achieve maximum cost effectiveness.

The postholder is expected to work to the [Lincolnshire County Council Core Values and Behaviours](#) and to carry out the duties in accordance with Lincolnshire County Council policies.

Other Duties - The duties and responsibilities in this job description are not exhaustive. The post holder may be required to undertake other duties 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.

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.