

LONDON BOROUGH OF REDBRIDGE ROLE DESCRIPTION AND PERSON SPECIFICATION

Role Title:	Senior Internal Auditor		
Directorate:	Resources	Grade:	LBR12
Department:	Finance	Hours/weeks:	36 hours/52.14 weeks
Function:	Internal Audit and Counter Fraud	Post number:	FI0386
Team:	Internal Audit and Counter Fraud	Base/location:	Town Hall
Reports to:	Head of Audit and Investigations		
Responsible for:	No direct line management but may be responsible for the supervision of workers, trainees and work placement staff on occasion.		

Role and Context

Overall Role Purpose:	<p>The purpose of the Senior Auditor role is to support the Head of Audit and Investigations to deliver an effective, efficient, and economical Internal Audit service to the Council (and any external organisations as required) and help ensure that the Internal Audit Team complies with the Public Sector Internal Audit Standards, and more widely the core principles and code of ethics of internal auditing.</p> <p>The Senior Auditor role fulfils this through:</p> <ul style="list-style-type: none"> • Completing high-quality risk-based assurance assignments in line with required professional standards and agreed timescales, delivering high profile and more sensitive and complex reviews as needed • Providing senior management with clear and insightful independent, objective assurance feedback that where necessary triggers required improvement action to add value and protect the Council and public resources • Representing the Head of Audit and Investigations as and when required regarding any specific internal audit matters • Assisting the Head of Audit and Investigations to deliver the Internal Audit Team's Quality Assurance and Improvement Programme to enable it to continuously improve and comply with the Public Sector Internal Audit Standards • Providing technical advice and practical solutions to business problems, developing trusted advisor relationships with key stakeholders • Promoting improvement in the Council's operations by: <ul style="list-style-type: none"> ○ Effectively understanding of how the Council works and the key risks it faces ○ Effectively and efficiently identifying the current governance, risk management and internal control arrangements in place ○ Robustly analysing and evaluating the design and operation of current governance, risk management and internal control arrangements in place including understanding root causes of issues or weaknesses identified ○ Identifying and agreeing with management the improvements needed to the design and or operation of the governance, risk management and internal control arrangements, persuading and negotiating with senior management as needed.
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Role Context:	<p>Currently there are two Senior Auditors posts in the team (including this post), supported by an Auditor.</p> <p>The Senior Auditors and Auditor report to the Head of Audit and Investigations. Their work is reviewed by the Head of Audit and Investigations.</p> <p>There are opportunities for the Senior Auditors to lead programmes of work and supervise the work of others.</p>
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Key Accountabilities and Result Areas

1. Strategy and Planning	<p>To understand the good practice strategic and risk-based approaches to delivering Internal Audit Team in regard to the Public Sector Internal Audit Standards and the team's own strategic approach.</p> <p>To develop and maintain a good knowledge of how the Council operates and its key strategies/policies, objectives, and risks or the ability to assimilate this information quickly and effectively to ensure audit work can add value and improve the Council's operations.</p> <p>To support the Head of Audit and Investigations as required to develop and review the Internal Audit plan by contributing to the team's assessment of the key assurances needed given the Council's objectives and risks.</p> <p>To apply of robust assignment management skills to ensure each assignment is performed within suitable audit days allocations and timelines to support delivery of the audit plan. Proactively resolve issues and keeping the Head of Audit and Investigation up to date.</p>
2. Operations and Support	<p>To assist the Internal Audit Team develop and maintain trusted advisor relationships with management.</p> <p>To demonstrate integrity and be objective in all work performed to form independent judgements free from undue influence.</p> <p>To bring professional knowledge, be familiar with, and contribute to, broader developments in Council policy and respond to new and changing requirements as the working environment develops</p> <p>To complete high-quality risk-based assurance assignments in line with required standards of competence and due professional care. To deliver work in agreed timescales.</p> <p>To deliver high profile and more sensitive and complex reviews as directed by the Head of Audit and Investigations.</p> <p>To effectively work with management to identify and agree cost effective solutions to identified governance, risk management or internal control weaknesses identified by Internal Audit reviews. To highlight relevant good practice to help management further improve economy, efficiency and effectiveness of operations.</p> <p>To provide practice and technical support to in-house colleague and the co-source contractor's staff as required by the Head of Audit and Investigation.</p> <p>To assist the Head of Audit and Investigation's produce required reports for management and councillors as requested on activity and outcomes of work done and performance against required standards and indicators.</p>
3. Systems and Process Development and Improvement	<p>To be future focused by keeping up to date with developments around industry developments, legislation, professional practices in regard to internal auditing, risk management and governance, in particular regard to, but not exclusively, local authorities and the public sector more widely. This may involve liaising with colleagues from other councils to learn directly from and share experiences with peers. This will help in order to provide advice and guidance to management as part of the role as a trusted advisor.</p> <p>To identify opportunities for proactively sharing good practice and advice and guidance in regard to governance, risk management and internal control within the team and also with management.</p> <p>To provide advice and guidance to Internal Audit Team colleagues as beneficial to personal and colleague learning and development.</p> <p>To assist the Head of Audit and Investigations maintain a robust quality assurance and improvement programme.</p> <p>To assist the Head of Audit and Investigations identify and implement new and more effective ways of working as may be identified.</p> <p>To identify opportunities where closer or joint working with other parts of the Council and or other organisations, where this will provide more efficient and effective Internal Audit work and provide greater insight to senior management.</p> <p>To assist the Head of Audit and Investigations provide guidance and or facilitate appropriate training to</p>

	relevant parties to proactively help improve governance, risk management and internal control arrangements as required and requested by the Head of Investigations
4. Communication Partnership	<p>To communicate with staff effectively and professionally at all levels of the Council, notably including at senior management level. To be able to effectively explain issues and persuade management to take recommended improvement action.</p> <p>To be politically aware and tactful to build, maintain, and enhance relationships especially when communicating significant weaknesses have been identified and gaining agreement from management to take recommended improvement action.</p> <p>To effectively listen to colleagues to ensure a good understanding of how the Council works, management's views (e.g., concerns or issues or priorities), and therefore ensure audit work is best focused.</p> <p>To respect the value and ownership of the information received and not disclose such information inappropriately.</p> <p>To promote the image and role of the Internal Audit Team with Council departments, Councillors, external partners and with the public generally.</p> <p>To communicate proactively and openly with Internal Audit Team management and colleagues.</p>
5. Performance and Standards	<p>To manage personal performance in respect of delivery of assigned work, including ensuring that key performance indicators are achieved and reported as appropriate. This may extend to managing or supporting the management of programmes of work and other Internal Audit staff as directed / requested by the Head of Audit and Investigations.</p> <p>To assist the Head of Audit and Investigations maintain a robust quality assurance and improvement programme.</p> <p>To provide advice and guidance to Internal Audit Team colleagues as beneficial to personal and colleague learning and development.</p> <p>To assist the Head of Audit and Investigation's produce required reports for management and councillors as requested on activity and outcomes of work done and performance against required standards and indicators</p>
<i>Key Performance Outcomes</i>	To be set at function level.

6. Resource Management	<p>To prioritise and manage own workload, working flexibly, to ensure assignments are progressed promptly, meeting internal and external deadlines and turnaround target times within allocated budget. Any variations should be reported to the Head of Assurance with appropriate rationale and evidence. To proactively resolve any issues.</p> <p>To actively contribute to the management of the Internal Audit Team and its overall business objectives. This may extend to managing or supporting the management of programmes of work and other Internal Audit staff as directed / requested by the Head of Audit and Investigations and providing on the job training and a coaching as appropriate.</p> <p>No specific requirements for formal management of resources.</p>
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Corporate Accountabilities	All employees of the Council should undertake and conduct their work with due regard to the corporate accountabilities (available on the Redbridge Council website). These include responsibilities for outcomes regarding Equality, Conduct & Behaviour, Health & Safety, Data Protection, Safeguarding and Customer Care.
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Flexibility	The key responsibilities and duties of the role are neither exclusive nor exhaustive. All workers are expected to operate flexibly to support delivery of services and from time to time will be required to undertake responsibilities outside the normal remit of role description as required by the line manager, which are broadly commensurate with the job level and scope of competence.
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Person Specification		A - I - T
Knowledge & Experience		
<i>Method of candidate assessment: A = Application form; I = Interview; T = Test</i>		
Statutory or Mandatory qualifications:	Current Internal Audit qualification and/or qualified accountant (IIA or CCAB)	A/I
Educational Ability	Where this is deemed necessary, and to be consistent with Auditor role as a basis: <ul style="list-style-type: none"> • Minimum of 2 A Levels or equivalent • Maths and English at GCSE. 	A/I
Key Subject or Content Areas (inc: Desirable Qualifications)	<p>Holds an appropriate professional qualification and keeps up to date with changes within the profession, organisation and sector through participating in a Continuous Professional Development programme.</p> <p>Further desirable (part or full) qualifications include those covering IT auditing, risk management, project management, procurement, or business management.</p> <p>Key subject areas of knowledge / experience:</p> <ul style="list-style-type: none"> • Internal auditing covering governance, risk management and internal control • The working of complex, multi-departmental organisations • Working in an environment with regulatory and legislative requirements • Working in a political environment 	A/I
Knowledge / Experience	<p>The following key areas of experience and knowledge are deemed to be necessary:</p> <ul style="list-style-type: none"> • Substantial experience working within internal audit delivering risk-based audits, preferably in the public sector • Experience of delivering high-profile and more complex pieces of work demonstrating appropriate sensitivity and assertiveness as needed to complete the work • A good track record of successfully managing own programme of work, demonstrating good planning skills to identify priorities and resolve issues proactively and effectively to deliver to time and budget • Proven ability to operate with minimal direction and supervision to deliver assignments that meet required quality standards and delivered to time and budget • Excellent communication skills, communicating in a manner which is clear, fluent, concise, and appropriate, and which holds people's attention both in groups and in one-to-one situations, encouraging feedback as appropriate • Experience of dealing with senior management to deliver all aspects of an internal audit, including feeding back potentially difficult messages where there are significant weaknesses identified and gaining agreement to recommendations • Experience of providing proactive advice and guidance on governance, risk management and control to improve the organisation's operations and resilience <p>It is highly desirable for the post-holder to:</p> <ul style="list-style-type: none"> • Have experience of directing and supervising the work of colleagues • Be familiar with or have knowledge of a range of internal audit techniques such as assurance mapping, IT general controls, data analytical approaches, grant audits. 	A/I

Supervision	<p>The post has no direct line management responsibility but there will be opportunities to lead programmes of work and supervise the work of others.</p> <p>Ability to support and, where requested by the Head of Audit and Investigations, coordinate the work of the team on a day-to-day basis to ensure others' activities are completed effectively to required standards.</p> <p>Ensure that the team maintain positive relationships with internal and external customers. Support formal and informal learning and development opportunities to aid operational delivery and staff understanding and ability.</p> <p>Supervise in line with the corporate policy and procedure, primarily through the on-the-job training and coaching.</p>	A/I
Skills / Abilities	<p>The following key skills and abilities are required:</p> <ul style="list-style-type: none"> • Ability to work to tight/multiple deadlines, organise own workload and manage time effectively within agreed targets and timescales • Ability to influence, handle pressure and maintain constructive relationships with a range of partners, law enforcement agencies and internal customers. • Ability to write clear and concise reports and communicate required improvements needed as a result of findings. • Primary computer skills using all Microsoft products, with specific use of Word and Excel, ability to use other business systems / applications once guided / trained on its use. • Ability to understand risk and control and identify implications and potential solutions for identified control weaknesses. Furthermore, be able to analyse and evaluate findings to understand issues and root causes. • Ability to display initiative, coming up with new and imaginative ideas, and collaborating with others to identify fresh approaches. • Adaptable and receptive to different environments and new ideas, adjusting to varying expectations and demands across the different services. • Adaptable, receptive to new ideas and willing and able to adjust to new demands and circumstances. • Building rapport and key working relationships across the Council in order to deliver multiple reviews at any given time. This will require stakeholder and project management skills. This will require good communication skills. 	A/I
Corporate Behaviours	<p>The Council has a set of behaviours that all employees are expected to deliver in the performance of their role. The behaviour framework can be found on the Council's internet page, and these should be reflected in your application and the way you work. As part of an individual's personal development Redbridge expects employees of all levels to be continuously developing these core behaviours.</p>	A/I
Effective and Collaborative Team Working	<ul style="list-style-type: none"> • To take responsibility for personal development and actively participate in all learning and development. • To participate in the ongoing development, implementation and monitoring of service plans. • To support and contribute to value for money, service efficiency and improvement. 	A/I

LONDON BOROUGH OF REDBRIDGE RD/PS ADDITIONAL INFORMATION FOR JOB EVALUATION

Role Title:	Senior Internal Auditor		
Directorate:	Resources	Grade:	LBR09
Department:	Finance	Hours/weeks:	36 hours/52.14 weeks
Function:	Internal Audit and Counter Fraud	Post number:	FI0386
Team:	Internal Audit and Counter Fraud	Base/location:	Town Hall

Key areas for decision making:

Please describe the decisions that the job holder will be expected to make themselves in the course of their job, and those they will be expected to refer to others, including their manager.

<p>Please give three examples of decisions that the job holder will make themselves. These should be in relation to the most important responsibility statements</p>	To decide upon the key risks to be audited in each assigned review, the controls in place to manage those risks and therefore the required audit testing coverage and approach
	To decide upon the overall assurance opinion to be given from each assigned review based on a robust evaluation of the balance of strengths and weaknesses taking into account the significance of issues / weaknesses identified
	To decide on how best to manage multiple audit reviews during a period of time, appropriately allocating days to specific projects during planning, fieldwork and reporting phases. Decisions on where to work, when to have appropriate meetings and perform fieldwork will be the Senior Internal Auditor's responsibility
<p>Please give details of any legislation, policy, process or procedure that are referred to or worked within in order to make decisions. Include: Interpretation of external legislation sources; Compliance with external legislation/frameworks; and Fulfilment of internal policy & protocols</p>	<ul style="list-style-type: none"> • The Council's Internal Audit Charter and Manual • Public Sector Internal Audit Standard, code of ethics and core principles of internal auditing • Standard templates and working papers • The Council's Constitution setting out core governance arrangements and Contract and Financial Standing Orders • Other key policies of the Council
<p>Please give three examples of decisions that the job holder will refer to others. State who is responsible for each decision</p>	<p>Upon any push back regarding the scope of an audit, when an audit will be conducted or the need for an audit to progress (e.g., request for deferment or cancellation), will require the Senior Internal Auditor to relay challenges to the Head of Audit and Investigations to decide on appropriate action, consultation with stakeholders or deferring reviews accordingly.</p>
	<p>Upon the need for specialist/expert support, the Head of Assurance will have to approve any decision to use the strategic internal audit partner, the level of their input and at what cost, due to the budget responsibilities being assigned to the Head of Assurance.</p>
	<p>The decision to attend specific CPD and development training courses will be approved by the Head of Assurance to ensure it benefits the Council and employee.</p>

Role Dimensions

Does the job holder have any financial responsibilities?

a) Please give details of the budget, grants and contract responsibility, both directly and indirectly relevant to the job. Please give financial amounts for each individual budget and explain the job	Not Applicable - No responsibilities for financial management or decision making.
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holder's involvement.	
b) Does the job holder have sole responsibility for any financial aspect? If shared, who with and who makes the ultimate decision?	Not Applicable - No responsibilities for financial management or decision making.
Does the job holder have any responsibility for physical resources?	
a) Please give details if the role is personally responsible for the proper use and safekeeping of equipment, stock, materials and/or buildings. Please indicate the type and nature of this accountability and the financial value of the equipment, stock, materials and/or buildings.	Not Applicable – No responsibilities for physical resources.
b) Does the job holder have sole responsibility for these physical resources? If shared, who with and who makes the ultimate decision?	Not Applicable – No responsibilities for physical resources.
Does the job holder have any staffing responsibilities?	
c) Please give details of the number of workers line managed and/or supervised by the job holder; and the number of workers managed overall. Please also indicate the total staff costs involved.	Not Applicable – No responsibilities for staff.
Please include structure charts when submitting any job for job evaluation and grading	

Key Contacts

Give details of the key people that the job holder has significant contact with, why, and how often.			
	Job Title (or group) + Organisation for external contacts	Frequency of contact	Role and Reason for contact
Key Internal Contacts	Head of Audit and Investigations Counter Fraud Manager Auditor All service areas (including Corporate Directors, Heads of and operational staff)	Daily	Update and supervision regarding the delivery of the internal audit plan and sharing information and knowledge accordingly across the team. Wider Council liaison during the delivery of specific internal audit reviews.
Key External Contacts	Other Council-related organisations (such as Vision and ELWA), Schools, co-source contractor Internal Audit contacts in peer Councils	Ad-hoc	Liaison during the delivery of specific internal audit reviews, knowledge sharing and training/government forums.

Physical and Environmental Conditions

Provide details of any physical requirements or environmental conditions that the job holder will encounter over and above those expected in a normal office environment? Including how long they last and how often they occur (see guidance).	
Physical Effort	None noted.

<p>Working Environment</p>	<p>Ability to work flexibly between home and across different Council locations as best suited to deliver assigned audits most effectively.</p> <p>May require a willingness to undertake other duties as reasonable requested by the Head of Audit and Investigations including outside of standard office hours (i.e. meetings and/or travel to external events/training etc).</p>
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