London Borough of Redbridge

Resources Directorate

Senior Internal Auditor

Job Description and Person Specification

May 2022

Job Description

Job Title:	Senior Internal Auditor
Department:	Resources
Function:	Finance
Team:	Internal Audit and Counter Fraud
Post number:	FI0386
Grade:	LBR12
Hours/weeks:	36 hours/52.14 weeks
Base location:	Town Hall / Hybrid working
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 purpose and role dimensions: *Overview of the job*	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. The Senior Auditor role fulfils this through: • 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: o Effectively understanding of how the Council works and the key risks it faces o Effectively and efficiently identifying the current governance, risk management and internal control arrangements in place o 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.
Key external contacts:	Other Council-related organisations (such as Vision and ELWA), Schools, co-source contractor Internal Audit contacts in peer Councils

Key internal contacts:	The Head of Audit and Investigations Counter Fraud Manager Senior Internal Auditor and Auditor All service areas (including Corporate Directors, Heads of and operational staff)
Financial dimensions:	No responsibilities for financial management or decision making.
Key areas for decision making:	To help decide upon the key risks to be audited in each assigned review, identify the controls management have put in place to manage those risks and therefore the required audit testing coverage and approach To help 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 considering the significance of issues / weaknesses identified To decide on how best to manage multiple audit reviews assigned to them during a period, 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
Other considerations:	Ability to work flexibly between home and across different Council locations as best suited to deliver assigned audits most effectively. 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).

Key accountabilities and result areas:	Key elements:
1. Strategy and Planning	To understand the good practice strategic and risk-based approaches to delivering Internal Audit services in line with the Public Sector Internal Audit Standards and the team's own strategic approach. 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. To apply effective 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.
Operations and Support	To assist the Internal Audit Team develop and maintain trusted advisor relationships with management. To demonstrate integrity and be objective in all work performed to form independent judgements free from undue influence. 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. To deliver high profile and more sensitive and complex reviews as directed by the Head of Audit and Investigations. 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. 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.
Systems and Process Development and Improvement	To be future focused by keeping up to date with developments around 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 to provide advice and guidance to management as part of the role as a trusted advisor. To identify opportunities for proactively sharing good practice and advice and guidance regarding governance, risk management and internal control within the team and also with management. To provide advice and guidance to Internal Audit Team colleagues as beneficial to personal and colleague learning and development. To assist the Head of Audit and Investigations maintain a robust quality assurance and improvement programme.

Communication Partnership	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. 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. 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. To respect the value and ownership of the information received and not disclose such information inappropriately. To promote the image and role of the Internal Audit Team with Council departments, Councillors, external partners and with the public generally.
Performance and Standards	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. To assist the Head of Audit and Investigations maintain a robust quality assurance and improvement programme. To provide advice and guidance to Internal Audit Team colleagues as beneficial to personal and colleague learning and development. To assist the Head of Audit and Investigations produce required reports for management and councillors as requested on activity and outcomes of work done and performance against required standards and indicators
Resource Management	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. 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.
General accountabilities and responsibilities	

Green Statement	**This will involve:** ▪ Seeking opportunities for contributing to sustainable development of the borough, in accordance with the Council's commitment to making Redbridge a cleaner, greener place to live. In particular, demonstrating good environmental practice (such as energy efficiency, use of sustainable materials, sustainable transport, recycling and waste reduction) in your job
Data Protection/Confidentiality	**This will involve:** ▪ Complying with the Data Protection Act 1998 – treating all information acquired through your employment, both formally and informally, in strict confidence and in accordance with Caldicott principles. ▪ Complying with the Code of Conduct, other practice guidelines and the rules and protocols defining employees' access to and use of the Council's databases and systems. Any breaches could result in disciplinary measures. ▪ Maintaining client records and archive systems in accordance with departmental procedure, policy and statutory requirements.
Conduct and Whistleblowing	**This will involve:** ▪ Complying with the requirements of the Code of Conduct and maintaining high standards of personal conduct, honesty and integrity. You have a duty to raise any impropriety or breach of procedure to the appropriate level of management. Employees making such disclosures (whistleblowing) are protected and may make them without fear of recrimination.
Safer Working	**This will involve:** ▪ Commitment to safeguarding and promoting the welfare of children, young people and vulnerable adults. Where you work in such a post the Council will require a Disclosure and Barring Service (DBS) check and references will be taken up prior to interview.
Equalities	**This will involve:** ▪ Complying with the Council's strong commitment to achieving equality of opportunity and outcomes in its services to the community and in the employment of people. You are expected to understand, comply with and promote Council policies in your work, to undertake any appropriate training and to challenge any prejudice and discrimination.
Customer Care	**This will involve:** ▪ Complying with corporate and service area customer service standards and promoting the development of high quality, individualised and customer-led services.

Health and Safety	**This will involve:** ▪ Being responsible for your own Health & Safety, as well as that of colleagues, service users and the public. Employees should co-operate with management, follow established systems of work, use protective equipment where necessary and report defectives and hazards to management.
To contribute as an effective and collaborative member of the team	**This will involve:** ▪ Taking responsibility for continuing self-development and participating in training and development activities. ▪ Participating in the ongoing development, implementation and monitoring of the service plans. ▪ Supporting and contributing to value for money, service efficiencies and improvements.
Flexibility	**This will involve:** ▪ The above-mentioned duties are neither exclusive nor exhaustive. From time to time you may be required to undertake responsibilities outside the normal remit of your Job Description as required by the line manager and are broadly within the role's grading level and competence.

Person Specification

Job Title:	Senior Internal Auditor		
	Method of candidate assessment: *A = Application form* *I = Interview* *T = Test.* *Weighting: 3 = most important, 2 = least important*	**A - I – T**	Weighting
Minimum education/ qualifications:	Current Internal Audit qualification and/or qualified accountant (IIA or CCAB)	A	3
Minimum experience/ knowledge/ skills:	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. Understanding of 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. Key subject areas of knowledge / experience: • 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	3
Minimum competencies: Customer focus	Experience of providing proactive advice and guidance on governance, risk management and control to improve the organisation's operations and resilience	A / I	3

Communicating and influencing	Ability to communicate 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.	A / I	3
Building relationships, working together and in partnership	Ability to build rapport and key working relationships across the Council.	A / I	3
Respecting & implementing diversity	Understands, comply with and promote Council policies, so personal behaviour demonstrates awareness of and respect for diversity. Understanding of how Internal Audit work should assess whether the Council achieves equality of opportunity and outcomes in its services to the community and in the employment of people.	A / I	3
Planning, organising & achieving results	A good track record of successfully managing own programme of work, demonstrating good planning skills to identify priorities and resolve delivery 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	A / I	3
Embracing change	Familiar with or have knowledge of a range of internal audit techniques such as assurance mapping, IT general controls, data analytical approaches, grant audits. Adaptable and receptive to different environments and new ideas, adjusting to varying expectations and demands across the different services	A / I	2
For those with managerial responsibility Leadership	The post has no direct line management responsibility but there will be opportunities to lead programmes of work and supervise the work of others.	A	2
Managing and developing people	It is desirable for the post-holder to have experience of directing and supervising the work of colleagues	A / I	2
Special conditions:	None.	-	-