

JOB DESCRIPTION

Job Title	Principal Auditor
Portfolio	Governance
Reports to	Internal Audit, Performance and Risk Manager
Location	Ewloe, Flintshire with Hybrid Working
Job Reference/ID Number	80000012137

Job Purpose

The role of Principal Auditor is to provide a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes and assists the organisation accomplish its objectives. This is achieved through the Principal Auditor's management of the Senior Auditor's and Graduate Training / Accounting Technician and by the delivery of the Internal Audit Strategy.

Principal Accountabilities

Assisting & Deputising

The postholder will assist and deputise for the Internal Audit Manager as required on all audit and consultancy matters.

Management

The postholder will:

- Manage a team of Senior Auditors to complete a portfolio of audit and consultancy work. This work includes major risk based, key systems and advisory reviews, technical audits, leading sensitive investigations and work commissioned by Chief Officers and Members.
- In conjunction with the Internal Audit Manager, provide support and supervision to staff on a day to day basis on matters such as training, professional relationships counselling issues and personnel matters to promote team morale and motivation.
- Identify, in conjunction with the Internal Audit Manager, the training needs of audit staff and provide a wide range of audit and consultancy and on the job training, including training to other departments.

Planning

The postholder will:

- Prepare, with the Internal Audit Manager, the sections service plan, the strategic 3 year and annual operational audit plans, identifying the key areas for audit involvement.
- Prepare detailed plans, allocating staff resources and maintaining monitoring systems to meet the workloads of the department and ensure all targets are met.
- Plan and coordinate a number of complex audit assignments to meet time budgets, assignment deadlines and client requirements with the ability to reprioritise the work of themselves and their team to meet the conflicting needs.

Audit Work & Assignment Management

The postholder will:

- Lead, coordinate and perform allocated projects and work without supervision, applying technical knowledge throughout.
- Manage and perform major risk based, key systems, regulatory and advisory reviews as allocated from the strategic audit plan.
- In order to complete audit assignments, have the ability to identify risks and key objectives, perform testing and undertake complex analysis of financial and non-financial data, evaluate and interpret the results and incorporate the findings into the final audit report.
- Use Computer Assisted Audit Tools and Techniques (CAATTs) where appropriate.

Consultancy / Advisory Work

The postholder will:

- Identify with senior management opportunities for consultancy work and incorporate them into the annual plan.
- Carry out advisory / consultancy capacity, providing technical and control advice to working groups and task and finish initiatives.
- To understand and contribute to the preparation, development and revision of Council policies and procedures.
- Promote a risk and control awareness culture, including the provision of advice and guidance to management and staff on the interpretation of Council policies and procedures and relevant legislation.

Corporate Governance

The postholder must understand the various elements which make up the corporate governance arrangements framework.

Communication

The postholder will:

- Communicate, in writing and verbally, all aspects of audit, consultancy and advisory work, to Chief Officers and all levels of management and staff, both within the Authority and for external clients.
- Establish, promote and develop good working relationships with; Chief Officers, External Auditors, members of the public and external clients of the services under review to ensure that their needs are met.
- Have the ability to manage and overcome potentially contentious or unreceptive reactions to audit work.
- Persuade clients of the validity of action resulting from audit findings and negotiate the methodology and timescale for those actions.

Audit Committee

The postholder, where relevant, will write and present papers to Governance and Audit Committee meetings.

Professional Standards

The postholder will:

- Ensure that all audit, consultancy and advisory work is performed to the professional standards laid down by the Chartered Institute of Public Finance and Accountancy Code of Practice and the Chartered Institute of Internal Auditors Standards (Global Internal Audit Standard in the UK Public Sector)
- Manage a quality assurance programme on audit files and attend the closing stages of audit assignments where necessary.

Investigation Work

The postholder will:

- Maintain and develop the Anti-Fraud and Corruption Strategy, Fraud Response Plan and Whistleblowing Policy.
- Manage and undertake both pro-active and reactive fraud investigations, managing the projects and working without supervision.

Representing the Authority

The postholder will represent the Authority at disciplinary hearings and/or court proceedings, Audit Committee and other working groups both internal and external as required e.g. Welsh Chief Internal Auditors Group.

Personal Development

The postholder must:

- Keep up to date with audit techniques and methodologies, legislation and internal policies and regulations insofar as they relate to Internal Audit.
- Maintain Continuous Professional Development according to the requirements of the relevant professional body.

Supervision/Management of People

The postholder will be responsible for the day to day supervision of up to eight auditors (Senior Auditors and/or Graduate Trainee / Accounting Technician) ensuring appraisal management, attendance management and staff development arrangements are in place and are effectively delivered.

Employment Checks/Specific Requirement i.e. DBS

None

Special Working Conditions

The post holder must hold a current driving license and be able to work in an agile manner.

Person Specification		
<i>The person specification sets out the skill, knowledge and experience that are considered to be necessary to perform the role and will be used in short-listing both at application and interview stage. This is Secondment appointment therefore the essential criteria has been updated to reflect this. It is therefore important that you demonstrate on your application how you meet all of the essential requirements.</i> <i>The requirements of the role on a permanent basis are also included to demonstrate what a future appointment would require.</i>		
Academic/ Professional Qualification	Essential / Desirable	How this will be assessed?
The postholder must be a Consultative Committee of Accounting Bodies (CCAB) qualified Accountant (CIPFA, CA, ACCA) or a qualified Member of the Chartered Institute of Internal Auditors (CMIIA).	Essential	Application / Interview / Pre employment checks
The ability to communicate in Welsh both verbally and written.	Desirable	Application / Interview
Knowledge and Experience		
The postholder must have the proven knowledge, audit and management experience to deliver the principal requirements detailed within the job description.	Essential	Application / Interview
Skills		
Audit Methodologies The postholder: - Needs to be able to apply specialist advanced audit methodologies - To provide practical advice on a range of matters, from routine to highly complex	Essential	Application / Interview
It would be desirable if the postholder could demonstrate an understanding of: - Control Risk Self-Assessments - Root Cause Analysis - Awareness and use of commercial principles	Desirable	Application / Interview
Legislation The postholder:	Essential	Application / Interview

Must possess the ability to interpret legislative impacts affecting the Council's operations, and knowledge of the Authority's regulatory framework.		
Will demonstrate an understanding of The Wellbeing of Future Generation Act and GDPR.	Desirable	Application / Interview
Investigations The postholder must: - Be able to conduct investigations in accordance with legislation and codes of guidance. - Use tact and diplomacy when dealing with members or when dealing with sensitive investigations. - Maintain detailed investigation documentation which may be required to be used as evidence.	Essential	Application / Interview
- Detailed working knowledge of legislation relating to investigations, e.g. RIPA, PACE, Fraud Act, Bribery Act, Data Protection Act, Computer Misuse Act. - Detailed working knowledge of internal processes and procedures around fraud and irregularity investigations e.g. Disciplinary Procedures, Anti-Fraud and Corruption Policy and Fraud & Irregularity Response Plan.	Desirable	Application / Interview
Risk Management Framework The postholder must have a detailed knowledge of risk management processes and the ability to apply them.	Essential	Application / Interview
Corporate Governance The postholder must have a knowledge and understanding of corporate governance.	Essential	Application / Interview
Interviewing Skills The postholder must be proficient in advanced interviewing skills.	Desirable Essential	Application / Interview
Communication Skills The postholder must have: - Effective communication skills to communicate and negotiate both verbally and in writing with Managers and staff at all levels including elected Members of the Council. - The ability to persuade managers of the benefits of implementing change, and deal with negative reactions to audit findings. - Possess political awareness when dealing with Members concerns.	Essential	Application / Interview

Training The postholder must be: • Able to identify appropriate training for staff through on-the-job performance monitoring/management and the staff development and performance review process. • Be able to demonstrate their commitment to continued professional development.	Essential	Application / Interview
IT The postholder will: • Possess computer skills in specialist audit software programmes and the use of Computer Assisted Audit Tools and Techniques (CAATs). • Have the ability to demonstrate good all round IT skills including, Word, Excel and databases.	Desirable Essential	Application / Interview
• Have the ability to Pentana Integrated Audit Software System	Desirable	Application / Interview
Personal Skills The postholder must • Possess the ability to deal with sensitive and controversial issues whilst remaining objective at all times, and the confidence to do this even when pressured. • Adhere to the relevant professional body's ethical standards and Codes of Conduct. • Be capable of demonstrating original thought and creativity towards complex problem solving whilst having the ability to understand and analyse the issues involved and identify barriers and to put them into the context of the review. • The postholder must be able to demonstrate their commitment to Continued Professional development. • The ability to deal with difficult situations when undertaking investigations.	Essential	Application / Interview
Flintshire County Council Core Behavioral Competencies	Desirable / Essential	How this will be assessed?
Customer First: Understand our customers (internal and external) and deliver high quality services to meet and exceed their expectation. • <i>Engaging the customer in developing and delivering services</i>	Essential	Application/ Interview

• <i>Actively working across the organisation to capitalise on opportunities to achieve more</i> • <i>Providing accessible services and information for all communities</i> • <i>Taking responsibility for customer issues across all of the Council services</i> • <i>Encouraging others to identify ways they can improve the level of customer service they provide</i>		
Working Smarter: Being clear about what you are expected to deliver in your job and have the skills, motivation, enthusiasm and commitment to work effectively. • <i>Planning activities and projects in line with the organisation's goals and values</i> • <i>Reviewing staff and service performance on an ongoing basis</i> • <i>Using constructive feedback to improve performance</i> • <i>Helping others to identify how they can improve their own performance</i> • <i>Using Directorate Plans to inform priorities</i>	Essential	Application/ Interview
Working Together/Partnership: Building and maintaining positive relationships in order to deliver better services for our customers and employees. • <i>Building relationships with current and future partners</i> • <i>Actively offering ideas and advice, to help others</i> • <i>Building skills and capability aligned with organisational need</i> • <i>Ensuring decisions are made in a reasonable and consistent manner</i> • <i>Looking for opportunities for future partnership working</i>	Essential	Application/ Interview
Communication: Ensuring we understand each other, respect each other express and share ideas and information clearly. • <i>Actively engaging stakeholders in the most appropriate way</i> • <i>Encouraging two way communication</i> • <i>Handling constructive criticism well and learning from it</i> • <i>Persuading, convincing and negotiating a clear agreement and commitment from others</i> • <i>Adapting language and style to gain agreement to actions</i>	Essential	Application/ Interview

Change: Adapting to change and introducing better ways of doing things, through generating ideas and seeking out the best way to deliver our service. • <i>Encouraging a climate of continuous improvement</i> • <i>Encouraging innovation</i> • <i>Sharing a compelling vision for change with everyone concerned</i> • <i>Seeing change as an opportunity to create improvement and advancement</i> • <i>Devising effective change initiatives</i> • <i>Securing the right resources and support for change</i>	Essential	Application/ Interview
Leading and Managing: Leads and motivates self and others to continually improve performance. • <i>Ensuring the team have the right technical/ professional knowledge and skills in order to perform in their role</i> • <i>Maximising individual development and team performance</i> • <i>Managing by trust and outputs rather than control and presence</i> • <i>Using facts and evidence to make prompt and clear decisions which may involve tough choices or considered risks</i> • <i>Delegating work appropriately and fairly, using it as an opportunity to develop others</i> • <i>Encouraging and assisting others to take responsibility for their own development</i>	Essential	Application/ Interview