

## **JOB DESCRIPTION - CORPORATE SERVICES**

### **IDENTIFICATION**

Post Title: Senior Internal Auditor  
Section: Internal Audit Service  
Responsible to: Principal Internal Auditor  
Responsible for: Internal Auditor

Post Ref:  
Grade: 11

### **JOB PURPOSE**

To assist in the management and delivery of, and make a positive contribution to, the Council's Internal Audit Service, which is a statutory function and fundamental element of the Council's governance and assurance framework. Guided by the philosophy of adding value, the Service aims to bring a systematic and disciplined approach to evaluating and improving the effectiveness of the organisation's risk management, internal control and governance processes through the provision of an independent, objective assurance and consulting activity.

### **PRINCIPAL WORKING CONTACTS**

Executive Director of Corporate Services  
Head of Corporate Finance  
Senior Manager - Internal Audit  
Staff within the Internal Audit Service, including staff within the Corporate Fraud Team.  
Management and staff across all Council Services.  
Key members of staff within the co-sourcing partner organisation (where this arrangement continues to be in place)

### **MAIN DUTIES**

In your role as Senior Internal Auditor, you will work under the supervision of the Principal Internal Auditor and leadership of the Senior Manager – Internal Audit to support the delivery of an efficient and effective Internal Audit Service as follows:

Comply with and ensure Internal Auditors comply with the mandatory Public Sector Internal Audit Standards (PSIAS), and the Council's Internal Audit Charter, which encompass the principles fundamental to the professional practice of internal auditing within the public sector, including integrity, objectivity, confidentiality and competence.

Using knowledge and skills acquired through professional training and continuing professional development (CPD) to deliver, with minimal supervision and support, allocated audit assignments in compliance with the PSIAS and agreed working practices and procedures.

Prepare and review scoping of planned audit assignments including identifying background information and conducting a risk based planned approach considering any relevant previous experience of the area under review.

Assist as instructed by the Principal Internal Auditor and the Senior Manager – Internal Audit, in the supervision, direction and management of all Internal Audit resources ensuring that

allocated duties are carried out in accordance with the PSIAS and in line with agreed working practices and procedures.

Monitor the progress of each audit assignment against the allocated days and discuss proposals for corrective action, where necessary, with Internal Auditors to be agreed with the Principal Internal Auditor.

Deputise for the Principal Internal Auditor as required. This may include attendance at the Scrutiny Committee.

Assist in the preparation, monitoring and review of the Council's risk-based Internal Audit Plan, identifying potential amendments required to reflect changing priorities and risks. Assist in the preparation of management information and annual statements as required.

Work in partnership with internal auditors from other organisations, the Council's Internal Audit co-sourcing partner, External Audit, inspection bodies and other review agencies as required to ensure effective coverage and minimise any duplication.

Undertake specific audit reviews as assigned by the Principal Internal Auditor and Senior Manager – Internal Audit using appropriate professional and technical skills and retaining documentary evidence, including notes from client interviews, systems recorded, controls evaluated and tests carried out, in structured electronic working paper files.

Carry out file reviews and take the lead role in any joint assignments with Internal Auditors.

Ensure draft internal audit reports are prepared for each assignment and that a formal opinion on the area reviewed is given along with a written record of points arising and associated recommendations to improve performance and / or control.

Discuss approved draft Internal Audit Reports with key members of staff, confirming factual accuracy and completing management responses.

Prepare Final Draft Internal Audit Reports and agree with client departments.

Provide advice to services on internal audit matters in line with best practice.

Provide advice and assistance, where appropriate, to internal audit staff.

Carry out any such other duties as may be reasonably allocated by the Principal Internal Auditor or Senior Manager - Internal Audit.

## **OTHER DUTIES**

This job description is a broad picture of the post at the date of preparation. It is not an exhaustive list of all possible duties and it is recognised that jobs change and evolve over time. Consequently, this is not a contractual document and the postholder will be required to carry out any other duties to the equivalent level that are necessary to fulfil the purpose of the job.

## PERSON SPECIFICATION

POST TITLE: Senior Internal Auditor

SERVICE/DIVISION/SECTION: Corporate Services/Internal Audit Service

	ESSENTIAL REQUIREMENTS	DESIRABLE REQUIREMENTS	METHOD OF ASSESSMENT
PROFESSIONAL/ EDUCATIONAL QUALIFICATIONS	Full Membership of a CCAB Institute, or the Chartered Institute of Internal Auditors (CMIIA), or equivalent.	A university degree, or equivalent.	Application Form. Sight of original certificates.
RELEVANT WORK/OTHER EXPERIENCE	<p>Practical experience in an internal audit service or similar assurance and improvement service.</p> <p>Experience of delivering audit assignments and conducting file reviews.</p> <p>Understanding of the roles and responsibilities of internal audit.</p> <p>Knowledge/experience of Internal Audit practices, including Public Sector Internal Audit Standards.</p> <p>Working knowledge of Microsoft Office - including Office 365, Teams, Excel, Word.</p>	<p>Experience in specialist areas such as ICT audit, contract audit or corporate fraud/ special investigations.</p> <p>Knowledge and experience of the internal audit planning process.</p> <p>Experience of supervising staff.</p>	Application Form. References. Job Interview.
PARTICULAR SKILLS/ABILITIES	<p>Excellent communication skills.</p> <p>Ability to work independently &amp; as part of a team.</p> <p>Pragmatic approach to work and the ability to identify key issues.</p> <p>Ability to ensure clear, accurate, well-referenced working paper files are produced that support audit findings and recommendations.</p> <p>Skilled in compiling and presenting evidence based reports to management that consider exposure to risk and contain practical improvements to enable clients to take appropriate action.</p>	<p>Ability to assess materiality and levels of assurance.</p> <p>Familiarity of risk management arrangements and how they link to the internal audit planning process.</p> <p>Experience of working in partnership with others.</p> <p>Ability to prioritise and manage the progress of others workloads in order to meet deadlines.</p> <p>Experience of Mentoring</p> <p>Effective persuading</p>	Application Form. References. Job Interview.

	<p>Ability to prioritise and meet deadlines.</p> <p>Numerate with highly developed analytical, evaluation and problem solving skills and the ability to effectively examine and interpret information.</p>	and influencing skills.	
PERSONAL QUALITIES	<p>Demonstrate reliability, discretion, confidentiality and professionalism.</p> <p>Flexible approach to work and willingness to embrace change.</p>		<p>Application Form.</p> <p>References.</p> <p>Job Interview.</p>
ANY ADDITIONAL JOB RELATED REQUIREMENTS	<p>Commitment to fulfilling continuing professional development (CPD) requirements for appropriate chartered institute.</p> <p>Satisfactory Standard Disclosure Scotland check.</p>		<p>Application Form.</p> <p>Job Interview.</p> <p>CPD Record.</p> <p>Disclosure Scotland response.</p>