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Trainee Accountant

The Package

Lewis



* *Salary progression through training:*
* *Stage 1 - £21,958*
* *Stage 2 - £25,617*
* *Stage 3 - £29,277*

*(plus £2,397 per annum Distant Islands Allowance)*

* *37 hours per week*
* *Fixed term 3 years*
* *Local Government Pension Scheme*
* *34 days annual leave, inclusive of Public Holidays, pro rata, per annum*
* *Generous Maternity & Sick Pay Benefits*
* *Employee Assistance Programme*

The Trainee Accountant will be a member of an accountancy team responsible for providing a professional accountancy service in respect of a number of the Comhairle's Committees. The postholder will also be seconded to other areas and services provided by the Department for Assets, Finance and Resources such as Council Tax, Internal Audit, Payroll, Purchase to Pay etc. in order to gain a wide and comprehensive knowledge of the department.

The postholder may also be required to assist in the performance of specialist financial functions depending on the section of the department to which they are seconded. Tasks identified will be appropriate to the postholder's professional development.

Job Purpose

**Job Title:** Trainee Accountant

**Job Number:** 2692

**Department:** Assets, Finance & Resources

**Grade:** % of I

**Location:** Council Offices, Stornoway

**Date:** 2022

**Responsible to:** Director for Assets, Finance & Resources; in the first instance to the Principal Accountant

# Trainee Accountant

**Purpose/Duties – Year 1**

The Trainee Accountant is responsible for:

1. Providing assistance in preparing the year end accounts for a service or department of the Comhairle, eg issuing and recording of stock sheets; cash certificates processing of accruals, variance analysis etc are completed in line with the timetable, and liaising with external audit where required.
2. Assisting with the preparation of the budget for a service or department of the Comhairle, as specified in the agreed budget timetable, including finalising figures and ensuring that budgets are within cash planning limits.
3. Providing assistance in the updating of the financial ledger eg preparing and processing journals, virements.
4. Preparing Grant Claims e.g. Government, Other Funding Bodies and assisting the Director for Assets, Finance and Resources in maximising the Comhairle’s external grants.
5. Assisting senior Finance and Resources managers as and when requested, in order to meet any deadlines.
6. Assisting in the development and maintenance of systems of internal check and control, including routine reporting systems, to ensure effectiveness of controls.
7. Assisting in the completion of financial and statistical returns (e.g. Scottish Government/CIPFA/COSLA), to the required deadlines.
8. Assisting clerical and administrative staff within Finance and Corporate Resources in providing the services of the department e.g. cover for secretary, maintaining server, maintaining holiday planner
9. Preparing routine reconciliations on a monthly basis, in line with agreed deadlines e.g. bank reconciliations, holding accounts, agencies.
10. Assisting in the maintenance of overall financial controls, to ensure the integrity of financial data on the ledger and the accuracy of the supporting systems and records.

**Purpose/Duties – Year 2**

The Trainee Accountant is responsible for:

1. Providing assistance in the preparation of the budgets of a service or department of the Comhairle, as specified in the agreed budget timetable, e.g. preparing salary spreadsheets and liaising with relevant staff regarding adjustments
2. Providing assistance in the completion of the year end accounts of a department or service of the Comhairle e.g. calculation of accruals, investigation of variances, liaising with staff
3. Assisting in conducting an internal audit under the guidance of audit staff e.g. attending of interviews and taking notes, testing of data, setting up audit file, drafting report.
4. Deputising for accountants where necessary at Working Groups and other relevant meetings.
5. Completion of financial and statistical returns (e.g. Scottish Office/CIPFA/COSLA) and grant claims, as directed.
6. Providing assistance in the preparations of financial statements and documents to a corporate standard defined by the Financial Regulations and other constitutional documents
7. Assisting senior Finance and Corporate Resources managers as and when requested in order to meet any deadlines.
8. Assisting Chief Officers and Delegated Budget Managers with the financial appraisal necessary for revenue consequences of capital outlay, so that the Comhairle is fully informed of future taxation and charging requirements stemming from capital expenditure.
9. Preparing reconciliations on a monthly basis, in line with agreed deadlines e.g. bank reconciliations, VAT, control accounts

**Purpose/Duties – Year 3**

The Trainee Accountant is responsible for:

1. Preparing the year end accounts for a service or department of the Comhairle, including ensuring all accruals, variance analysis etc are completed in line with the timetable, and liaising with external audit where required.
2. Preparing the budgets for a service or department of the Comhairle, as specified in the agreed budget timetable, including finalising figures and ensuring that budgets are within cash planning limits.
3. Prepare Grant Claims e.g. Government, other funding bodies and assist the Director of Finance and Corporate Resources in maximising the Comhairle’s external grants.
4. Assisting senior Finance and Corporate Resources managers as and when requested, in order to meet any deadlines.
5. Assisting in the development and maintenance of systems of internal check and control, including routine reporting systems, to ensure effectiveness of controls.
6. Deputising for accountants where necessary at Committees, Sub-Committees, Working Groups and other relevant meetings.
7. Completion of financial and statistical returns (e.g. Scottish Office/CIPFA/COSLA), to required deadlines.
8. Assisting Chief Officers and Delegated Budget Managers with the financial appraisal necessary for revenue consequences of capital outlay so that the Comhairle is fully informed of future taxation and charging requirements stemming from capital expenditure.
9. Assisting in the maintenance of overall financial controls, to ensure the integrity of financial data on the ledger and the accuracy of the supporting systems, books, records and cash books.

**General Accountabilities**

1. To ensure that all information received and disseminated, whether verbal, written or electronic concerning all employees, prospective employees or service users is treated in the strictest confidence and that all such information is regulated and controlled in a similar manner in compliance with Data Protection legislation.
2. To ensure compliance with Standing Orders and Financial Regulations of the Comhairle.
3. To ensure that all duties and responsibilities are performed in a safe manner so that no risk to health and safety arises to yourself, any other employee or member of the public.
4. As the Comhairle is committed to the effective management of risk, it is the responsibility of all employees to carry out their duties and responsibilities with adequate regard for Risk Management as outlined within the Comhairle’s Risk Management Policy.
5. To comply with the Comhairle’s Equal Opportunity Policy in Service Delivery and Employment, thereby promoting a fair and quality service to all.
6. To keep under review your own development needs. Learning needs should be discussed and determined at your annual Performance Appraisal and you will be required to undertake training as identified and as appropriate and required for the effective performance of the duties of the post.
7. Any other duties or responsibilities that may be need to be allocated from time to time to ensure the efficiency of the service

**Training and Development**

1. As part of a structured training programme, as well as a programme for career development and as a contribution to the resilience of the department, trainees can expect to hold a number of posts within all areas of Finance and Resources in the course of their training.
2. The postholder will be actively training for the membership of the Chartered Institute of Public Finance and Accountancy (CIPFA) qualification.
3. Training will be provided by distance learning.
4. The postholder will be given full assistance in the payment of course fees, travel, subsistence, professional fees and other essential materials.
5. Study leave will be determined according to the number of examinations required to be undertaken at each stage of the qualification.
6. Each Trainee Accountant will be allocated a mentor from the qualified accountants within the Comhairle.
7. Salary progression will be in accordance with examination performance and appropriate performance within the office as detailed in Appendix A.
8. The postholder on qualification can reasonably expect to fill a Senior Accountant post, if a vacancy exists.

**Appendix A**

- Stage 1 – Appointment to Trainee Accountant post and commencement of CIPFA Certificate – 60% of Grade I

* Stage 2 – On completion of Certificate, commencement of CIPFA Diploma and progression to Stage 2 Job Description (minimum of 18 Months) – 70% of Grade I
* Stage 3 – On completion of stage 2; and commencement of the final pathway, progression to Stage 3 Job Description - 80% of Grade I

Table

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**COMHAIRLE NAN EILEAN SIAR**

**PERSON SPECIFICATION**

THIS FORM LISTS THE ESSENTIAL AND DESIRABLE CRITERIA REQUIRED. APPLICANTS WILL BE LEETED ON THE BASIS OF MEETING THE CRITERIA. PLEASE ENSURE YOU COMPLETE YOUR APPLICATION FORM CONSIDERING THE CRITERIA BELOW.

|  |  |  |  |
| --- | --- | --- | --- |
| **post title:** | Trainee Accountant | **post number:** | 2692 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **CRITERIA** |  | **ESSENTIAL** |  | **DESIRABLE** |
| Knowledge | E1 | Understanding of basic public sector budgetary and expenditure monitoring. |  |  |
| Skills and Abilities | E2  E3  E4  E5  E6  E7  E8 | Strong written and numerical communication skills.  Competent in using IT systems, including spreadsheets  Able to prioritise and manage work to short deadlines.  Objective in approach to work, able to present information without personal bias.  Creates and sustains effective working relationships with others.  Demonstrate integrity in their approach to work.  Adaptable, able to undertake a variety of different tasks, using a range of financial skills. | D1  D2  D3  D4 | Able to recognise when IT systems can add value to a task.  Able to present complex financial information to non-financial clients in an accessible manner.  Uses own initiative to get jobs done.  Ability to look behind the figures, and to understand the facts that underpin them. |
| Education/Experience | E9  E10 | Educated to degree level (or equivalent) **OR** If older than 21 with a minimum of three years relevant work experience to qualify for Mature Entry.  Required to undertake the CiPFA professional training programme. |  |  |
| Other Factors |  |  | D5 | Knowledge of Gaelic and/or commitment to learning the language. |