

## Kent County Council

### Job Description: *Principal Auditor*

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<b>Directorate:</b>	<b>Chief Executive's Department</b>
<b>Unit/Section:</b>	<b>Finance /Internal Audit</b>
<b>Grade:</b>	<b>KR10</b>
<b>Responsible to:</b>	<b>Audit Manager</b>

#### **Purpose of the Job:**

Plan and deliver audits in relation to the adequacy and effectiveness of internal controls in accordance with PSIAS and audit manual. Audits assigned will be of complex and medium/high risk areas.

Auditors will be required to provide support and advice to managers on the most efficient ways of addressing the issues identified and understanding the root causes.

Supervise more junior staff in the to support their development, both in delivery of audit work and achievement of professional qualifications.

Support, develop and maintain close working relationships with Council's key stakeholders in particular colleagues and operational managers, including Directorate senior management teams.

Act as representative of Internal Audit with senior Council officers as well as external clients, managing key relationships and developing subject matter expertise in order to improve the audit offering.

#### **Main Duties and Responsibilities:**

To deliver audit and assurance activities in accordance with recognised professional standards (Public Sector Internal Audit Standards). This will involve close liaison with relevant KCC staff and line managers.

These activities will include conducting formal audit reviews from audit planning (identification and documentation of processes, risks and controls) production of an audit engagement plan, completion of testing and reporting and agreeing audit findings. The audit work allocated to Principal Auditors will be of a more complex or strategic nature, consultancy work and/or may have political sensitivities.

Direct and lead more junior staff in the delivery of an internal audit service to around the County and to external clients. Review the work of less experienced staff work and coach them to help them develop in their role and ensure that the team performs to the expected quality standard.

Design a programme of work to review, evaluate and test the internal control framework in place to manage the risks. Analyse findings and form an opinion on the adequacy and effectiveness of the control framework currently in place to provide assurance to senior managers, Directors and Members.

Analyse data, including complex and highly sensitive/confidential, as part of the evaluation of audit evidence to be able to provide an audit assurance on the subject matter.

Lead discussions with management at all levels on the observations and issues arising from the audit work, supported by Audit Manager as appropriate (depending on the complexity and sensitivity of audit findings).

Produce formal audit reports which clearly and concisely communicate the audit findings and opinion, as well as the issues identified. Where delegated, review draft reports of less experienced staff.

Agree management actions to address key risks and issues, enhance the efficiency of the areas audited and help the client to meet their strategic business needs.

Provision of advice, support and challenge to clients on risk, governance and internal control matters. This may involve representing Internal Audit on project or programme boards and cross-directorate groups.

Maintain and further develop understanding of services and clients through relationship management and research. Develop subject matter expertise and share this to support wider audit team.

Liaise with operational managers as defined throughout the year to provide updates on audit work in progress.

Assist the Audit management team with production of formal reports to committee.

Undertake and/or support projects in the development of standards, performance and operation of the internal audit section to achieve continuing improvements to the internal audit service.

Footnote: This job description is provided to assist the job holder to know what their main duties are. It may be amended from time to time without change to the level of responsibility appropriate to the grade of post.

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### Person Specification: *Principal Auditor*

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The following outlines the criteria for this post. Applicants who have a disability and who meet the criteria will be shortlisted.

Applicants should describe in their application how they meet these criteria.

	<b>CRITERIA</b>
<b>QUALIFICATIONS</b>	<ul style="list-style-type: none"> <li>• Level 4-5 Diploma (or equivalent).</li> <li>• Professional qualification such as CIA</li> </ul>
<b>EXPERIENCE</b>	<ul style="list-style-type: none"> <li>• Experience of working effectively with colleagues and managers and persuading others to take a particular course of action.</li> <li>• Experience of meeting multiple deadlines and managing own work and the work of others.</li> <li>• Experience of interpreting, understanding and complying with complex guidance and legislation.</li> <li>• Experience of undertaking audits independently, end to end, with minimal supervision</li> <li>• Experience of using Microsoft Office and business/audit applications.</li> <li>• Experience of effective report writing and agreement of relevant actions.</li> </ul>
<b>SKILLS AND ABILITIES</b>	<ul style="list-style-type: none"> <li>• Able to perform tasks professionally and with innovation, and being adaptable, committed and motivated in approach.</li> <li>• Flexible approach to work with excellent prioritisation skills and the ability to meet fixed, non-negotiable deadlines and still maintain high quality standards.</li> <li>• Excellent interpersonal and communication skills, both orally and in writing, including good report-writing skills.</li> <li>• The necessary tact, sensitivity and political awareness to negotiate/work with Senior Officers, Heads of Service and Directors and the ability to persuade others to take an appropriate course of action.</li> <li>• Ability to analyse complex and highly sensitive and/or confidential data and draw robust conclusions.</li> <li>• Ability to deal effectively with confrontation or disagreement.</li> <li>• Ability to maintain confidentiality.</li> <li>• Ability to build strong and effective working relationships with clients and key stakeholders.</li> <li>• Ability to represent Internal Audit with the Council and with external clients, providing progress updates and advice on issues.</li> <li>• Commitment to equalities and the promotion of diversity in all aspects of working.</li> </ul>
<b>KNOWLEDGE</b>	<ul style="list-style-type: none"> <li>• Excellent numerical and literacy skills and a knowledge of, or ability to assimilate, the Council's various key systems.</li> </ul>

	<ul style="list-style-type: none"> <li>• Detailed understanding of how local government and the wider public sector operate.</li> <li>• Significant knowledge of the internal audit process and related professional standards.</li> <li>• Detailed knowledge of data protection and confidentiality issues.</li> <li>• Knowledge of data analytics techniques and their application in audits.</li> </ul>
<b>KENT VALUES AND CULTURAL ATTRIBUTES</b>	<p><b>Kent Values:</b></p> <ul style="list-style-type: none"> <li>• We are <b>brave</b>. We do the right thing, we accept and offer challenge</li> <li>• We are <b>curious</b> to innovate and improve</li> <li>• We are <b>compassionate</b>, understanding and respectful to all</li> <li>• We are <b>strong together</b> by sharing knowledge</li> <li>• We are all <b>responsible</b> for the difference we make</li> </ul> <p>Our values enable us to build a culture that is:</p> <p><b>Flexible/agile</b> - willing to take (calculated) risks and want people that are flexible and agile</p> <p><b>Curious</b> - constantly learning and evolving</p> <p><b>Compassionate and Inclusive</b> - compassionate, understanding and respectful to all</p> <p><b>Working Together</b> - building and delivering for the best interests of Kent</p> <p><b>Empowering</b> - Our people take accountability for their decisions and actions</p> <p><b>Externally Focused</b> - Residents, families and communities at the heart of decision making</p>

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<b>Directorate:</b>	<b>Chief Executive's Department</b>
<b>Unit/Section:</b>	<b>Finance /Internal Audit</b>
<b>Grade:</b>	<b>KR11</b>
<b>Responsible to:</b>	<b>Audit Manager</b>

#### **Purpose of the Job:**

Plan and deliver audits of complex and high-risk areas in relation to the adequacy and effectiveness of internal controls in accordance with PSIAS and audit manual. Audits assigned will be of complex and/or very high-risk areas.

Auditors will be required to provide support and advice to senior managers within KCC and to external clients on the most efficient ways of addressing the issues identified and understanding the root causes.

Develop and maintain effective working relationships and work collaboratively with the key stakeholders to whom the service provides an internal audit function, in particular directorate senior management teams and senior staff.

#### **Main Duties and Responsibilities:**

To deliver audit and assurance activities in accordance with recognised professional standards (Public Sector Internal Audit Standards).

These activities will include conducting formal audit reviews from audit planning (identification and documentation of processes, risks and controls) production of an audit engagement plan, completion of testing and reporting and agreeing audit findings. The audit work allocated to Principal Auditors will be of a complex or strategic nature, consultancy work and/or may have political sensitivities.

Direct and lead more junior staff in the delivery of an internal audit service to around the County and to external clients. This will include review of their work (audit testing and draft reports) and coaching staff to help them develop in their role and ensure that the team performs to the expected quality standard.

Design a programme of work to review, evaluate and test the internal control framework in place to manage the risks. Analyse findings and form an opinion on the adequacy and effectiveness of the control framework currently in place to provide assurance to senior managers, Directors and Members.

Analyse complex and highly sensitive and/or confidential data as part of the evaluation of audit evidence to be able to provide an audit assurance on the subject matter.

Lead audit exit meetings with management (Heads of Service, Directors, and senior managers) regarding the observations and issues arising from the audit work.

Produce formal audit reports which clearly and concisely communicate the audit findings and opinion, as well as the issues identified. Work with management to agree actions to address key risks and issues, enhance the efficiency of the areas audited and help the client to meet their strategic business needs.

Provide advice, support and challenge to clients on risk, governance and internal control matters, including representing Internal Audit on project or programme boards and cross-directorate groups.

Maintain and further develop understanding of services and clients through relationship management and research. Build effective relationships with senior officers and auditees and become a trusted advisor, providing audit expertise to support the achievement of the priorities of the Council. Develop subject matter expertise and share this to support the wider audit team.

Undertake day to day supervision of an allocated Trainee Auditor or Auditor, working with Audit Manager to support their development, both in delivery of audit work and achievement of professional qualifications. This will include regular formal 'one to one' meetings and well as ad-hoc support.

Take responsibility for delivery of the audit plan for one or more non-KCC clients – including contributing to development of audit plans, Co-ordination with client management and supervising and reviewing audit work undertaken by other audit staff for that client. Produce committee reports and support the Head of Internal Audit with the annual audit report and opinion for allocated clients.

Assist the Audit management team with production of formal reports to committee.

Undertake projects in the development of standards, performance and operation of the internal audit section to achieve continuing improvements to the internal audit service.

Actively participate in marketing activities designed to promote the KCC internal audit trading brand (Invicta Audit and Counter Fraud) and commercial internal audit and counter fraud services, securing new business/income whenever possible.

Provide induction and training of staff to maintain high standards of professional and vocational knowledge in the section.

Deputise for Audit Manager(s) in their absence.

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<b>QUALIFICATIONS</b>	<ul style="list-style-type: none"> <li>• Level 5 Diploma (or equivalent).</li> <li>• CMIA or CCAB (or equivalent) qualification and proven ability to do the job.</li> </ul>
<b>EXPERIENCE</b>	<ul style="list-style-type: none"> <li>• Experience of working effectively with senior staff and managers such as Heads of Service and Directors.</li> <li>• Experience of meeting multiple deadlines and managing own work and the work of others.</li> <li>• Experience of interpreting, understanding, complying with and advising on complex guidance and legislation.</li> <li>• Extensive experience of working in an audit (or related) environment in the public, private and/or third sectors.</li> <li>• Extensive experience of relevant IT packages, including business and audit systems.</li> <li>• Experience of influential report writing which leads to action.</li> </ul>
<b>SKILLS AND ABILITIES</b>	<ul style="list-style-type: none"> <li>• Highly motivated with the ability to work on initiative whilst motivating others.</li> <li>• Ability to meet fixed, non-negotiable deadlines and still maintain high quality standards.</li> <li>• High levels of interpersonal and communication skills, both orally and in writing, including excellent report-writing skills.</li> <li>• The necessary tact, sensitivity and political awareness to negotiate/work with senior staff and managers such as Heads of Service and Directors and the ability to persuade others to take an appropriate course of action.</li> <li>• Ability to analyse complex and highly sensitive and/or confidential data and draw robust conclusions.</li> <li>• Ability to deal effectively with confrontation or disagreement.</li> <li>• Ability to maintain confidentiality.</li> <li>• Ability to build strong and effective working relationships with clients and key stakeholders.</li> <li>• Ability to represent Internal Audit with the Council and with external clients, providing progress updates and advice on issues.</li> <li>• Commitment to equalities and the promotion of diversity in all aspects of working.</li> </ul>
<b>KNOWLEDGE</b>	<ul style="list-style-type: none"> <li>• Excellent numerical and literacy skills and a knowledge of, or ability to assimilate, various key systems.</li> </ul>

	<ul style="list-style-type: none"> <li>• Detailed understanding of how local government and the wider public sector operate.</li> <li>• Significant knowledge of the internal audit process and related professional standards.</li> <li>• Detailed knowledge of data protection and confidentiality issues.</li> <li>• Knowledge of data analytics techniques and their application in audits.</li> </ul>
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