

Kent County Council

Job Description: *Principal Auditor*

Directorate:	Strategic & Corporate Services
Division:	Finance /Internal Audit
Grade:	KR10
Responsible to:	Audit Manager

Purpose of the Job:

Plan and deliver audits in relation to the adequacy and effectiveness of internal controls. 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.

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

Main Duties and Responsibilities:

- Deliver assigned internal audits in accordance with the approved Internal Audit Plan or on direction of the Audit Manager or the Head of Internal Audit. This will involve close liaison with relevant KCC staff and line managers.
- For assigned audits, undertake audit planning, including development of draft engagement plans and work programmes.
- Undertake, and where delegated, supervise fieldwork in accordance with budget and quality assurance standard.
- 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.
- Where delegated, supervise, review and sign-off audit fieldwork of less experienced staff, raising coaching notes for areas of improvement or clarification.
- Lead audit clearance meetings with Heads of Service and/or Directors, supported by Audit Manager as appropriate (depending on the complexity and sensitivity of audit findings).
- Produce draft audit reports and work with report recipients to finalise reports. Where delegated, review draft reports of less experienced staff.
- Provide advice to KCC staff and managers to enable them to obtain assurance that risks are being managed effectively.
- 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.

- Achieve all targets as specified by Audit Manager(s).
- Deliver functional role, as specified by Audit Manager(s).
- Provide induction and training of staff to maintain high standards of professional and vocational knowledge in the section.
- Advise and inform Senior Managers on the control implications of changes in systems and KCC policy.
- Liaise with operational managers as defined throughout the year to provide updates on audit work in progress.
- Deputise for Audit Manager(s) in their absence.

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

Kent County Council

Person Specification: *Principal Auditor*

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

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

	CRITERIA
QUALIFICATIONS	<p>Educated to Education to "A" Level standard or equivalent.</p> <p>PIIA, AAT (or equivalent) qualification and/or proven ability to do the job.</p>
EXPERIENCE	<p>Experience of working effectively with colleagues and managers and persuading others to take a particular course of action.</p> <p>Experience of meeting multiple deadlines and managing own work and the work of others.</p> <p>Experience of interpreting, understanding and complying with complex guidance and legislation.</p> <p>Experience of undertaking audits independently, end to end, with minimal supervision</p> <p>Experience of using Microsoft Office and business/audit applications.</p> <p>Experience of effective report writing and agreement of relevant actions.</p>
SKILLS AND ABILITIES	<p>Able to perform tasks professionally and with innovation, and being adaptable, committed and motivated in approach.</p> <p>Flexible approach to work with excellent prioritisation skills and the ability to meet fixed, non-negotiable deadlines and still maintain high quality standards.</p> <p>Interpersonal and communication skills, both orally and in writing, including good report-writing skills.</p> <p>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.</p> <p>Ability to analyse complex and highly sensitive and/or confidential data and draw robust conclusions.</p> <p>Ability to deal effectively with confrontation or disagreement.</p> <p>Ability to maintain confidentiality.</p>

	Commitment to equalities and the promotion of diversity in all aspects of working.
KNOWLEDGE	<p>Excellent numerical and literacy skills and a knowledge of, or ability to assimilate, the Council's various key systems.</p> <p>Detailed understanding of how local government and the wider public sector operate.</p> <p>Significant knowledge of the internal audit process and related professional standards.</p> <p>Detailed knowledge and understanding of data protection and confidentiality issues.</p>
BEHAVIOURS AND KENT VALUES	<p>Ability to demonstrate the 3 Kent Values:</p> <ul style="list-style-type: none"> • Be Open. • Invite contribution and challenge. • Be accountable. <p>Understanding and adherence to the 4 Finance Behaviours:</p> <ul style="list-style-type: none"> • Make it happen. • Water for growth. • Break the barriers. • Commercial perspective.

Kent County Council

Job Description: *Principal Auditor*

Directorate: Strategic & Corporate Services
Division: Finance /Internal Audit
Grade: KR11
Responsible to: Audit Manager

Purpose of the Job:

Plan and deliver audits of complex and high-risk areas in relation to the adequacy and effectiveness of internal controls. 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 (including its trading companies and those organisations where KCC's audit section delivers an audit service) 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:

- Deliver assigned internal audits in accordance with the approved Internal Audit Plan or on direction of the Audit Manager or the Head of Internal Audit. This will involve close liaison with relevant staff and line managers within KCC and the other organisations subject to internal audit.
- For assigned audits, undertake audit planning, including development of draft engagement plans and work programmes.
- Undertake, and where delegated, supervise fieldwork in accordance with budget and quality assurance standard.
- 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.
- Supervise and direct the work of audit staff to ensure the achievement of reviews, investigations and planned audits for both external and internal clients.
- Lead audit exit meetings with Heads of Service, Directors, and senior managers supported by an Audit Manager as appropriate (depending on the complexity and sensitivity of audit findings).
- Produce draft audit reports and work with report recipients to finalise reports. Where delegated, review draft reports of less experienced staff.

- Provide advice, challenge and support to senior managers (including Heads of Service and Directors) subject to internal audit to enable them to obtain assurance that risks are being managed effectively.
- 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.
- Achieve all targets as specified by Audit Manager(s).
- Deliver functional role, as specified by Audit Manager(s).
- Provide induction and training of staff to maintain high standards of professional and vocational knowledge in the section.
- Advise, inform and give direction to senior managers on the control implications of changes in funding, legislation and policy.
- Meet with specified Directorate, Divisional Management Teams and senior staff subject to internal audit throughout the year to present progress on delivery of the Audit Plan and implementation of recommendations and to persuade the prompt implementation of any outstanding actions.
- Deputise for Audit Manager(s) in their absence.

Footnote: This job description is provided to assist the job holder to know what his/her 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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Applicants should describe in their application how they meet these criteria.

	CRITERIA
QUALIFICATIONS	<p>Educated to Education to "A" Level standard or equivalent.</p> <p>CMIIA or CCAB (or equivalent) qualification and / or proven ability to do the job.</p>
EXPERIENCE	<p>Experience of working effectively with senior staff and managers such as Heads of Service and Directors.</p> <p>Experience of meeting multiple deadlines and managing own work and the work of others.</p> <p>Experience of interpreting, understanding, complying with and advising on complex guidance and legislation.</p> <p>Extensive experience of working in an audit (or related) environment in the public, private and / or third sectors.</p> <p>Extensive experience of relevant IT packages, including business and audit systems.</p> <p>Experience of influential report writing which leads to action.</p>
SKILLS AND ABILITIES	<p>Highly motivated with the ability to work on initiative whilst motivating others.</p> <p>Ability to meet fixed, non-negotiable deadlines and still maintain high quality standards.</p> <p>High levels of interpersonal and communication skills, both orally and in writing, including excellent report-writing skills.</p> <p>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.</p> <p>Ability to analyse complex and highly sensitive and / or confidential data and draw robust conclusions.</p> <p>Ability to deal effectively with confrontation or disagreement.</p> <p>Ability to maintain confidentiality.</p>

	Commitment to equalities and the promotion of diversity in all aspects of working.
KNOWLEDGE	<p>Excellent numerical and literacy skills and a knowledge of, or ability to assimilate, various key systems.</p> <p>Detailed understanding of how local government and the wider public sector operate, including Local Authority Trading Companies.</p> <p>Significant knowledge of the internal audit process and related professional standards.</p> <p>Detailed knowledge and understanding of data protection and confidentiality issues.</p>
BEHAVIOURS AND KENT VALUES	<p>Ability to demonstrate the 3 Kent Values:</p> <ul style="list-style-type: none"> • Be Open. • Invite contribution and challenge. • Be accountable. <p>Understanding and adherence to the 4 Finance Behaviours:</p> <ul style="list-style-type: none"> • Make it happen. • Water for growth. • Break the barriers. • Commercial perspective.