

JOB DESCRIPTION

JOB DETAILS	
Job Title	Senior Audit and Assurance Specialist
Reports to	Senior Audit and Assurance Manager
Band	6
Department/Directorate	Finance – Internal Audit (ASW Assurance)

JOB PURPOSE

As organisations look for audit and assurance services to provide added value through the use of audit and assurance specialists, the purpose of this role is primarily to undertake audit work and prepare audit reports in line with internal audit's statutory responsibility to independently and objectively review, evaluate and report on the adequacy of clients' systems of internal control.

The post holder will support the Senior Audit and Assurance Manager, in the delivery of the internal audit service to organisations within ASW Assurance by:

- Performing a large range of audit assignments of a complex/ad-hoc and non-financial nature in addition to a broad range of routine financial, governance and operational audit assignments in line with Public Sector Internal Audit Standards and the ASW Assurance Audit Manual, to agreed timescales. This may be based upon an overall generic supervisory and support role or acting as a Consortium expert lead for a defined specialist area.
- Taking extensive responsibility for the operational audit management of substantial allocated elements of client audit plans in support of the Senior Audit and Assurance Manager's overall responsibility to deliver all client operational audit plans.
- Applying risk management and assurance principles to the planning and delivery of audit assignments.
- Supervising and coaching junior audit staff.
- Responding to a broad range of requests for advice and assistance and queries from clients including sensitive, confidential and complex issues from all levels of client staff.

KEY RESULT AREAS/PRINCIPAL DUTIES AND RESPONSIBILITIES

The postholder will:

- Contribute to the delivery of ASW Assurance's Business Plan.
- Ensure the delivery of client operational internal audit plans.
- Ensure assignments, including those where the post holder is supervising junior staff and/or where post holder has responsibility for substantial elements of the operational audit plans, conform to the expectations of the quality standards and professional expectations (e.g. duty of care, independence etc.) as stated in the Public Internal Audit Standards, ASW Assurance Audit Manual and NHS Managers Code of Conduct.
- Ensure that assignments, including those where the post holder is supervising junior staff and/or where post holder has responsibility for substantial elements of the operational audit plans, are completed within timescales as stated in the operational audit plan of the client/agreed with the Senior Audit and Assurance Manager.
- Achieve personal and business-related objectives and targets set as part of the annual appraisal process and documented in the agreed personal development plan.
- Undertake any training required in order to maintain competency, including mandatory training.
- Ensure an understanding of the client's business activities is maintained and to keep abreast of current issues within the NHS and internal audit profession.
- Contribute to and work within a safe working environment.

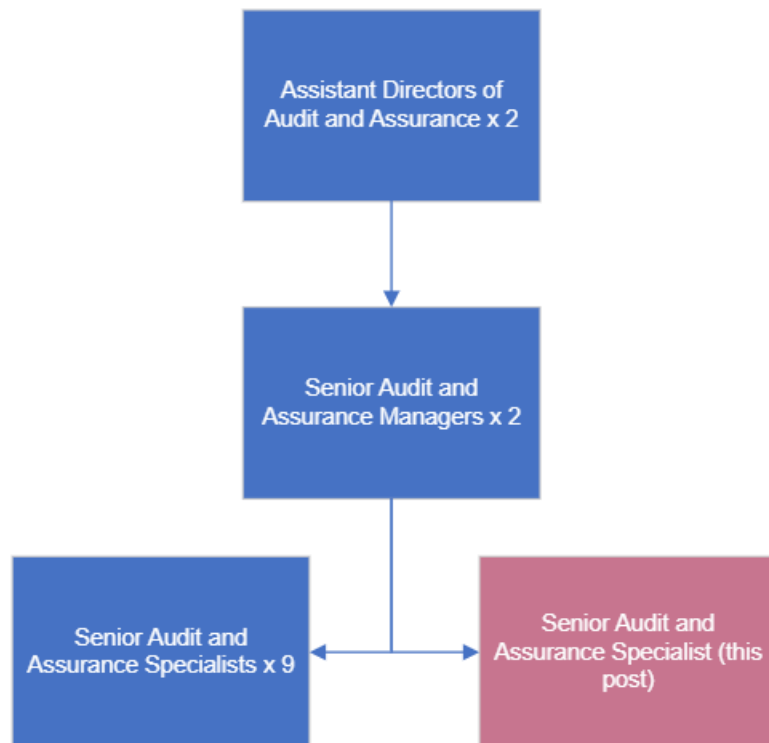
KEY WORKING RELATIONSHIPS

The post holder is required to deal effectively with staff of all levels throughout ASW Assurance and its clients as and when they encounter on a day to day basis. This will include verbal, written and electronic media.

Of particular importance are working relationships with:

Internal to the ASW Assurance	External to ASW Assurance
<ul style="list-style-type: none"> • Director of Audit and Assurance Services. • SMT. • Senior Audit and Assurance Managers. • Audit Team. • Counter Fraud Team. • Business Support Team. 	<ul style="list-style-type: none"> • ASW Assurance associates and delivery partners. • Client staff i.e. Directors of Finance, Chief Finance Officers, other Executives. • Client Audit Committees. • External Audit.

ORGANISATIONAL CHART



FREEDOM TO ACT

The post holder will:

- Take the lead responsibility for supporting the Senior Audit and Assurance Manager, as appropriate, on the delivery of the operational internal audit plan to clients.
- Contribute to the annual operational planning process including the client's strategic and operational internal audit plan within a structured framework ensuring client delivery of service as determined by the Senior Audit and Assurance Manager.
- Act as the Lead Auditor, to perform all elements of risk-based audit assignments over a broad range of internal audit assignments (in line with the audit process as set out in the ASW Assurance Audit Manual), including high risk and high visibility audit reviews of complex/ad hoc and non-financial nature across a number of clients as directed by the Senior Audit and Assurance Manager, as appropriate.

- Supervise, coach and support junior audit staff on designated audits/elements of client audit plans as directed by the Senior Audit and Assurance Manager, as appropriate. To include scheduling, planning and monitoring of audit assignments.
- Assist and/or provide to the Senior Audit and Assurance Manager, as appropriate, Audit Committee papers and updates as required for set client organisations.
- Regularly create, format and manipulate computerised applications as part of day to day audit duties.
- Contribute towards the development and promotion of the audit service through daily contact with client staff and other parties.
- Occasionally attend Audit Committee and risk management and other Committees/groups as required.
- Supervise and coach newer and less experienced colleagues in own work areas, as appropriate.

COMMUNICATION/RELATIONSHIP SKILLS

The postholder will:

- Persuade and negotiate the reasoning behind contentious recommendations with senior staff across a range of disciplines and arrive at an agreed position and action plan. These reports will support the annual Head of Internal Audit Opinion/Annual Governance Statement.
- Explore and discuss relevant audit issues with client staff from a range of disciplines up to and including Board level to elicit relevant information in the course of the audit assignment, sometimes in a challenging environment.
- Liaise closely, building effective working relationships with client staff at all levels and disciplines to facilitate and support the audit process.
- Persuade and negotiate the reasoning behind contentious recommendations with senior staff across a range of disciplines and arrive at an agreed position and action plan.
- Keep the Senior Audit and Assurance Manager appropriately briefed at all times to include significant issues on the work being undertaken along with performance problems.
- Liaise closely with colleagues in the audit team, in other ASW Assurance offices, with External Audit staff and Local Counter Fraud Specialists to ensure the most effective use of information, working arrangements and resources. This may involve joint working and shared assurance.
- Represent ASW Assurance at meetings, conferences, seminars, training courses etc.
- To occasionally present information in a formal setting to small groups of client and ASW Assurance staff.

ANALYTICAL/JUDGEMENTAL SKILLS

The postholder will:

- Obtain information and data from a range of client systems and through interviews with key client staff and perform detailed analysis of the data to inform judgments on adequacy of systems of internal control. To produce and/or review relevant and adequate draft and final audit reports for reporting to client senior management, Directors and Audit Committees to ensure they meet ASW Assurance quality standards incorporating an audit opinion and practicable recommendations to address risk issues and control weaknesses, for review by the Senior Audit and Assurance Manager, as appropriate.
- Ensure that information obtained during the course of audits is robust in order to analyse and make sound judgements on risk issues and design of systems of internal control the client has introduced to manage risk.

PLANNING/ORGANISATIONAL SKILLS

The postholder will:

- Plan own workload, and those of junior audit staff on designated audits/elements of client audit plans, to ensure that assignments are completed to timescales set out in the client's internal audit operational plan as agreed by the Senior Audit and Assurance Manager, as appropriate. The post holder will be expected to run a number of audit assignments concurrently to ensure the most effective and efficient use of time and resources.

PATIENT/CLIENT CARE
<ul style="list-style-type: none"> The post holder will not have direct patient contact, but should assist patients/clients during incidental contact, as necessary, throughout the audit process.
POLICY/SERVICE DEVELOPMENT
<p>The postholder will:</p> <ul style="list-style-type: none"> Suggest changes to, and implement audit policies and procedures in own area. Propose changes to, and redesign audit policies and procedures that impact other audit teams.
FINANCIAL/PHYSICAL RESOURCES
<ul style="list-style-type: none"> The postholder has no financial responsibility.
HUMAN RESOURCES
<ul style="list-style-type: none"> The postholder will work collaboratively with ASW Assurance client leads in the management of the audit team, as required, supporting the delivery of highly complex and high visibility audit, assurance and consultancy reviews of the clients annual Audit and Assurance Plan including: <ul style="list-style-type: none"> Supervision and coaching of new and less experienced colleagues in own work areas. Input to staff PDRs. Providing local training or mentoring. Health & Safety matters.
INFORMATION RESOURCES
<p>The postholder will:</p> <ul style="list-style-type: none"> Ensure that key ASW Assurance database tools and performance management systems are maintained up to date in own areas of responsibility (e.g. timesheets/ audit report register). Obtain data from a range of client information systems and perform detailed analysis of the data to inform own judgements on adequacy of systems of internal control.
RESEARCH AND DEVELOPMENT
<p>The postholder will:</p> <ul style="list-style-type: none"> Undertake specific research into NHS operational areas (e.g. payment by results, clinical governance etc.) in accordance with the client's internal audit operational plan in order to identify risk areas control objectives and expected controls. To use the results of research to develop appropriate audit procedures and approaches that can be applied across ASW Assurance clients.
PHYSICAL SKILLS
<ul style="list-style-type: none"> The postholder will have excellent IT skills and keyboard skills, including speed and accuracy when writing reports.
PHYSICAL EFFORT
<ul style="list-style-type: none"> Light physical effort is required to sit at a keyboard for a significant proportion of the working day.
MENTAL EFFORT
<ul style="list-style-type: none"> The postholder will have the ability to concentrate for prolonged periods whilst dealing with interruptions. Regularly required, on a daily basis, to switch tasks to answer staff/client queries/undertake urgent, complex reviews etc. Frequent requirement to concentrate for long periods when analysing complex data/preparing or reviewing complex reports such as high-level audit assignments.
EMOTIONAL EFFORT
<ul style="list-style-type: none"> Ability to cope with occasional verbal aggression.

WORKING CONDITIONS

The post holder will:

- Be expected to undertake audit assignments for all ASW Assurance clients. This may involve a significant amount of travel, hot desking and flexible working patterns.
- Have the ability to work remotely.
- Use their own initiative to conduct assurance services work.
- Work in an environment with the requirement to use VDU more or less continuously.

OTHER RESPONSIBILITIES

The postholder will:

- Take part in regular appraisals.
- Achieve personal and business related objectives and targets set as part of the annual Personal Development Review (PDR) process and documented in the agreed personal development plan.
- Undertake any training required in order to maintain competency including mandatory training, i.e. fire training, manual handling training.
- To contribute to and work within a safe working environment.
- The post holder is expected to comply with employing Trust Infection Control Policies and conduct him/herself at all times in such a manner as to minimise the risk of healthcare associated infection.
- The post holder will be expected to undertake audit assignments for other ASW Assurance clients, which may be outside the geographical boundaries of their service unit, as required. This may involve a significant amount of travel, hot desking and flexible working patterns.
- Ensure an understanding of Consortium clients business activities is maintained and to keep abreast of current issues within the NHS and Internal Audit profession.
- As an employee of the Trust, it is a contractual duty that you abide by any relevant code of professional conduct and/or practice applicable to you. A breach of this requirement may result in action being taken against you (in accordance with the Trust's disciplinary policy) up to and including dismissal.

GENERAL

This is a description of the job as it is now. We periodically examine employees' job descriptions and update them to ensure that they reflect the job as it is then being performed, or to incorporate any changes being proposed. This procedure is conducted by the manager in consultation with the jobholder. You will, therefore, be expected to participate fully in such discussions. We aim to reach agreement on reasonable changes, but if agreement is not possible, we reserve the right to insist on changes to your job description after consultation with you.

Everyone within the Trust has a responsibility for, and is committed to, safeguarding and promoting the welfare of vulnerable adults, children and young people and for ensuring that they are protected from harm, ensuring that the Trusts Child Protection and Safeguarding Adult policies and procedures are promoted and adhered to by all members of staff.

PERSON SPECIFICATION

Job Title	Senior Audit and Assurance Specialist
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Note 1 - These two aspects are considered interchangeable. A person operating in this role will be expected to be either CCAB/IIA/equivalent qualified at post graduate level or have detailed, demonstrable and expert specialist knowledge of an aspect of NHS governance or audit/sector specialism such that post holder is able to act as ASW Assurance lead for this area e.g. clinical governance, risk management, commissioning environment, contract/procurement audit.

Requirements	Essential	Desirable
QUALIFICATION/ SPECIAL TRAINING <ul style="list-style-type: none"> Minimum of 5 GCSE to include English Language at Grade C or above. Full CCAB/IIA membership or equivalent – See note 1. 	E D	
KNOWLEDGE/SKILLS <ul style="list-style-type: none"> Detailed, demonstrable and expert specialist knowledge of an aspect of NHS Governance or audit/sector specialism such that post holder is able to act as ASW Assurance lead for this area e.g. clinical governance, risk management, commissioning environment, contract/procurement audit – see Note 1. Knowledge and strategic understanding of the NHS organisational structure and client organisations. A full understanding of professional audit standards e.g. the Public Sector Internal Audit Standards. 	E	D D
EXPERIENCE <ul style="list-style-type: none"> Significant audit experience covering a wide range of financial and operational audit areas. Significant experience in governance, risk management and assurance matters. Previous experience in NHS finance/administration. 	E E	D
PERSONAL ATTRIBUTES <ul style="list-style-type: none"> Well-developed verbal and written communication skills including report writing, negotiating, questioning and presentational skills. Ability to use PCs and work with spreadsheets and word processing software. Ability to prioritise work and work to tight deadlines. Inputting and manipulation of various data both financial and non-financial into a range of IT packages, where speed and accuracy are necessary. Concentration required for periods of up to two hours on a daily basis when inputting test data, checking and reconciling results and writing up audit working papers and audit reports. Regularly required, on a daily basis, to switch tasks to answer client queries/undertake urgent, complex reviews etc. Frequent requirement to concentrate for long periods, over two hours up to three times a week, when analysing complex data/preparing or reviewing complex reports such as audit committee papers and high level audit assignments. Ability to multi task as need to switch tasks to answer client queries/clear reviews etc. Ability to work autonomously to deliver elements of operational audit plans to the designated audit clients, and interpret available standards e.g. DOH policy. 	E E E E E E E	

<ul style="list-style-type: none"> • Light physical effort/required to sit at a keyboard for a significant proportion of the working day. Carry heavy files from site to site. • Dealing with staff performance and disciplinary issues. Can be involved in investigations for HR disciplinary purposes. Can review results of incident reporting systems, deals with and reports on elements of client staff performance during every audit assignment (in some cases this may be the performance of an Executive Director or senior manager and this may be sensitive, confidential or contentious in nature). • Ability to cope with occasional verbal aggression. • The ability to work remotely within lone working situations at client bases and using initiative to conduct audit work with minimal supervision. 	<p>E</p> <p>E</p> <p>E</p> <p>E</p>	
<p>OTHER REQUIREMENTS</p> <ul style="list-style-type: none"> • Valid and current driving licence and reliable access to car as frequent requirement to travel to a range of sites relating to agreed workplans. This may include travel to sites throughout Devon, Cornwall and Avon. Where the agreed workplans include nationally based clients there may be a requirement for national travel. • Flexible office / home based. The post holder will be required to work in a range of environments, occasionally challenging and of a less than conducive nature for fulfilment of the job requirements. 	<p>E</p> <p>E</p>	

Complete the table below as appropriate

WORKING CONDITIONS/HAZARDS		FREQUENCY (Rare/ Occasional/ Moderate/ Frequent)			
		R	O	M	F
Hazards/ Risks requiring Immunisation Screening					
Laboratory specimens	N				
Contact with patients	N				
Exposure Prone Procedures	N				
Blood/body fluids	N				
Laboratory specimens	N				
Hazard/Risks requiring Respiratory Health Surveillance					
Solvents (e.g. toluene, xylene, white spirit, acetone, formaldehyde and ethyl acetate)	N				
Respiratory sensitisers (e.g isocyanates)	N				
Chlorine based cleaning solutions (e.g. Chlorclean, Actichlor, Tristel)	N				
Animals	N				
Cytotoxic drugs	N				
Risks requiring Other Health Surveillance					
Radiation (>6mSv)	N				
Laser (Class 3R, 3B, 4)	N				
Dusty environment (>4mg/m3)	N				
Noise (over 80dBA)	N				
Hand held vibration tools (=>2.5 m/s2)	N				
Other General Hazards/ Risks					
VDU use (> 1 hour daily)	Y				F
Heavy manual handling (>10kg)	Y	R			
Driving	Y			M	
Food handling	N				
Night working	N				
Electrical work	N				
Physical Effort	Y	R			
Mental Effort	Y				F
Emotional Effort	Y		O		
Working in isolation	Y			M	
Challenging behaviour	Y	R			