**Job Description**

**Mersey Internal Audit Agency**

**Job Title: Principal Internal Auditor**  
**Job Grade/Band: 6**

**Job purpose:**
1. To perform a broad range of audit assignments of a complex/ad-hoc and often non-financial nature in addition to a broad range of routine audit assignments.
2. To take extensive responsibility for the operational management of allocated audit plans in support of the Audit Managers and Senior Audit Manager.
3. To apply risk management and assurance principles to the planning and delivery of audit assignments at both an operational and strategic client level.
4. To supervise and coach junior staff.
5. To respond to a broad range of sensitive and complex queries from clients and staff.

**Organisation structure:**
(see attached)

**Scope of job/key elements:**
- Communication is central to the job and is built upon the provision and receipt of routine, complex and sensitive information of a confidential nature. This will require tact and persuasion as well as a deep appreciation and understanding of complex client risks, NHS systems and existing guidance. Discussions with senior and non-finance staff forms a substantial element of the job often concerning contentious and complicated financial, control and governance issues at a corporate level. Communication will involve negotiating with external agencies. The job involves significant involvement in persuading and negotiating the reasoning behind recommendations with senior staff, up to and including Board level, across a range of disciplines in order to arrive at an agreed position. Communication of audit findings and advice will be delivered through the drafting of discussion documents, reports and formal presentations.
- Work is managed rather than supervised, with the jobholder working within procedures, broad policies and guidelines as defined by the Quality System, but having the freedom to act with autonomy. The nature of the work necessitates a thorough and concentrated focus on the gathering, testing and evaluation of evidence whilst balancing competing priorities. There is extensive scope for decision making in respect of planning and organising the personal work schedule, managing priorities, forming judgments on the adequacy and effectiveness of systems, and producing recommendations to deliver improvements. These decisions will be based upon detailed analysis and evaluation of complex systems issues and options across a range of systems. Such analysis will incorporate an assessment of potentially conflicting and multi-layered information e.g. option appraisals, serious disciplinary cases.
- There will be a day to day supervisory role in respect of staff in the function encompassing work scheduling, coaching, individual and team training, appraisals and assignment review. This will include coordination of resources across competing priorities in order to achieve agreed objectives.

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The Agency operates in a unique competitive trading environment requiring a professional customer-focus at all times and a range of commercial skills of the post-holder. This trading environment creates a business model that requires income to be secured in open competition against multinational consulting and accountancy firms. Income needs to be secured on a regional and national basis to maintain operational and strategic viability.

There is a requirement to adapt to a range of working conditions at different client sites which will also involve frequent travel.

A substantial element of the job involves utilising a number of office based and client computer systems to evaluate systems and produce the audit outputs. Those outputs, usually reports, are generated from input and manipulation of financial and other data in word processing, spreadsheet, presentations and database applications.

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<tr>
<th>Job Accountabilities</th>
<th>Measures</th>
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<tr>
<td>Performs all elements of a risk-based audit assignment over the range of routine internal audits across a number of clients as well as a broad range of complex/ad hoc audits often of a non-financial nature. Produces work to final report stage, setting out key control issues and recommendations. Discusses issues with client staff and produces final reports that can be personally taken to Audit Committee and Board level. Takes a lead responsibility for supporting Audit Managers in the operational management of allocated audit plans. This will include deputising, or attendance in own right, at Audit Committees and Risk Management Committees. It will also involve contributing to drawing up and monitoring the function’s budgets as expressed through delegated audit plans. Conducts research on behalf of the function and the Agency to develop approaches to emerging auditable areas. Makes recommendations as appropriate often involving significant proposed changes to working practices and procedures following policy implementation. These routinely will involve contributing to service redesign and providing benchmarking information in own area of activity and across many NHS bodies. Regularly undertakes complex systems reviews that conclude upon financial control, physical security of cash and the safeguarding of assets. Responds to, and often anticipates, queries from clients, which may be of a sensitive and confidential nature, and investigates and reports as necessary to the satisfaction of the client. These queries may relate to complex issues requiring a detailed understanding of client risks, NHS systems and existing guidance. This will include advice, information and guidance for direct use by patients, relatives or carers. Plans and organises work schedule to ensure weekly, monthly, quarterly and annual timetables are delivered. Undertake the majority of routine tasks with minimal management oversight. Routinely manages</td>
<td>Delivered within budgeted time and to team and personal deadlines. Compliance with Quality System. Satisfactory Post Audit Questionnaires. Securing of new work. Retention of clients. Successful market testing. Delivers workload in accordance with the team resource plan and contributes to overall delivery of plans. QA and manager review.</td>
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the work of auditors within the team. The overall work schedule that is planned will be made up of a number of complicated and sometimes conflicting elements requiring ongoing adjustment of plans.

- Builds effective client relationships across the function’s clients
- Adheres and contributes to the continuous improvement philosophy to ensure we continue to provide a valuable service focused upon client’s needs.
- Fully complies with all aspects of the confidentiality policy.

Organisation Chart and Responsibilities
Principal Internal Auditor – Person Specification

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<tr>
<th>Qualification and/or equivalent experience required</th>
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<tr>
<td><strong>Qualifications</strong></td>
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<td>PIIA plus demonstrable PQE plus knowledge, experience and expertise which could be in audit (either internal, external, clinical or some form of specialist compliance/assurance function) or a financial role. Experience could also be either in a general assurance role or a relevant specialist area experience e.g. capital, IM&amp;T, consultancy, fraud. plus experience knowledge and skills OR</td>
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<tr>
<td>Part qualified (Diploma Level) professional accountancy (CCAB) or qualified technician accountant (MAAT) plus significant PQE plus experience knowledge and skills plus significant relevant experience which could be in audit (either internal, external, clinical or some form of specialist compliance/assurance function) or a financial role. Experience could also be either in a general assurance role or a relevant specialist area experience e.g. capital, IM&amp;T, consultancy, fraud plus experience knowledge and skills OR</td>
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<tr>
<td>Relevant degree plus considerable relevant experience which could be in audit (either internal, external, clinical or some form of specialist compliance/assurance function) or a financial role. Or significant specialist experience e.g. capital, IM&amp;T, consultancy, fraud plus experience knowledge and skills</td>
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<tr>
<td><strong>Experience</strong></td>
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<tr>
<td>Supervisory experience.</td>
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<tr>
<td><strong>Knowledge</strong></td>
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<td>To demonstrate a full and mature understanding of NHS structure, policy, functions and systems together with the aptitude to build on that knowledge.</td>
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To demonstrate a full and mature understanding of audit and financial principles and practice together with the aptitude to build on that knowledge.

**Personal/Managerial Skills and Qualities**

Must have very good oral and written communication skills to enable complicated audit and financial issues to be explained to a range of NHS staff, often at a senior level. Must have the ability to negotiate and persuade, sometimes in a setting that is unresponsive or hostile to audit findings. Must have a good level of numeracy, keyboard skills and computer literacy (ECDL or equivalent). Must have the ability to make judgements and recommendations in the context of complex systems and risk and materiality of findings. Must have good time management skills and the ability to work to tight deadlines whilst managing competing priorities. Must have the ability to travel to a range of sites and work in a range of environments.

**Equality & Diversity**

It is the responsibility of every member of staff to understand our equality and diversity commitments and statutory obligations under current equality legislation including the Disability Discrimination Act 2005, the Equality Act 2006 and the Race Relations (Amendment) Act 2000 and to:

- Act in ways that support equality and diversity and recognises the importance of people’s rights in accordance with legislation, policies, procedures and good practice.
- Valuing people as individuals and treating everyone with dignity and respect, consideration and without prejudice, respecting diversity and recognising peoples expressed beliefs, preferences and choices in working with others and delivering appropriate services.
- Recognise and report behavior that undermines equality under Trust policy.
- Be consciously aware of own behavior and encourage the same levels of behavior in colleagues.
- Acknowledge others’ different perspectives and recognise the diverse needs and experiences of everyone they come into contact with.
- With the support of managers develop an equality and diversity objective through the personal development review process.

**Infection Prevention & Control**

All staff have both duty and responsibility to avoid and prevent the spread of infection as a consequence of any actions or activities they are carrying out during the course of their duties. The post holder must:

- Take all reasonable care to minimise the risk to service users, colleagues and members of the public (including themselves), of healthcare-associated infections.
Co-operate with the Trust in ensuring that all statutory and mandatory requirements are complied with – in particular, compliance with the Health Act 2006: Code of Practice for the prevention and control of healthcare – associated infections.

Be knowledgeable of and compliant with, the Trust's infection control policies and procedures, which includes attendance at mandatory training.

**Health and Safety**

All employees are responsible for taking reasonable care for their own health, safety and security and assist in maintaining a healthy, safe and secure working environment for everyone. They must not intentionally misuse or interfere with anything provided in the interests of health safety or welfare e.g. misuse of equipment. It is a legal requirement that all employees attend training provided by the employer and report to their manager without delay, any accidents, incidents, and defects in equipment, place of work or system of work which might endanger safety, health or security of which he/she becomes aware.

The post holder will have responsibility for any staff that they manage or supervise to ensure they are adhering to all the required health, safety and security tasks as set out in their Job descriptions and report any risks to the relevant persons.