

Job Description

Job Title	Internal Audit and Counter Fraud Manager
Grade	EPO2
Reporting To	Head of Risk and Compliance
JD Ref	CSUP0193P

Purpose

To lead the Internal Audit and Counter Fraud team and in doing so be responsible for managing the delivery of the Council's annual audit plan and counter fraud activity, evaluating the effectiveness of internal control arrangements across the Council in addition to proactively promoting good corporate governance.

The role holder will provide independent, objective assurance and advice that is designed to add value and improve the Council's operations. They will be responsible for ensuring that the Internal Audit and Counter Fraud team delivers a systematic, disciplined approach to evaluating and improving council operations, including control and governance processes, in order to assist in the accomplishment of Council objectives.

As a senior leader within the Council, the post holder will deputise for the Head of Risk and Compliance, assuming responsibility for the strategic direction of internal audit, counter fraud, risk management, and corporate compliance functions when required. This includes representing the Head of Risk and Compliance at senior leadership meetings, committees, and external stakeholder engagements, ensuring continuity of service and decision-making.

To support the compilation and delivery of the Council Audit Plan – ensuring planned audits are completed alongside investigations and/or additional audits identified in any financial year. Influencing other senior officers will be a key component of the role, to ensure that agreed management actions that stem from audit recommendations are delivered in a timely manner via the provision of advice and strategic insights whilst ensuring the integrity, efficiency and effectiveness of the service is maintained.

The post holder will contribute to the strategic direction of the directorate and coordinate the operational management of all matters related to anti-fraud, in the context of local and national priorities.

The post holder must lead by example in modelling and embedding the Council's values and behaviours to help build a sustainable, highly effective organisation that delivers good value for its residents. Provide outstanding leadership and direction to the team, driving service transformation and ensuring excellent joint working with Members and other stakeholders.

Main Duties And Responsibilities

Behavioural:

- Enjoy, achieve, create impact, and thrive in the role and organisation.
- Live our values and leadership behaviours in the role and organisation.
- Foster a culture of integrity, collaboration, and high standards across the Internal Audit and Counter Fraud team.
- Lead on complex and high-profile investigations where significant financial or reputational risks are involved, providing senior-level oversight and strategic decision-making.
- Conduct audits and investigations, liaising with police and other internal and external agencies as appropriate.
- Model and showcase behaviour that demonstrates awareness of, and compliance with, Council procedures and relevant statutory guidance in order to embed a culture within the organisation that is cognisant of the importance of applying actions that minimise and effectively manages risk both generally and specifically in respect of the potential for fraud.
- Demonstrate strong leadership behaviours for the team – igniting ideas, inspiring action and commanding respect, while delivering calm and controlled engagement with peers and Members – in order to significantly raise the profile of the Internal Audit and Counter Fraud functions in the Council.
- Ensure that there are adequate arrangements in place to effectively deliver the team's objectives and fulfil the statutory duties associated with internal audit.
- Support the Head of Risk and Compliance in their remit to provide assurance on the arrangements in place for the proper administration of the authority's financial affairs and development of an annual risk-based audit plan in order to deliver an annual Internal Audit opinion in line with the Public Sector Internal Audit Standards.

Team Leadership and Management:

- Provide strong leadership, strengthening engagement, growth, culture, innovation, collaboration and performance.
- In the absence of the Head of Risk and Compliance, ensure the continued operation of the Council's internal audit, counter fraud, and corporate risk functions, making high-level decisions on key service matters.
- Act as the principal deputy for the Head of Risk and Compliance, ensuring that risk and compliance functions maintain continuity during periods of absence.
- Oversee the design, implementation, and continuous improvement of the Council's internal audit methodology, ensuring best practice compliance with Public Sector Internal Audit Standards (PSIAS).
- Lead on the development of corporate-wide fraud prevention strategies, advising senior management on proactive fraud risk mitigation
- Assign responsibilities, setting clear expectations, and deliverables to team members and empower them to excel in their roles.
- Through continuous improvement strengthen the tools, practices and impact of the service.
- Manage, support, and develop direct reports in order that they add value to the Council's operations and the pursuit of continual improvement.



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- Be a vocal and visible leader who champions best practice and gives an informed opinion on team matters and management approaches to control environments, including lack thereof.
- Responsible for the appointment of staff, development of terms of reference and policies and procedure that will affect operations of the team.
- Manage a team structure that delivers the internal auditing standards issued under the authority of the Relevant Internal Audit Standard Setters (RIASS).
- Identify the training needs of all staff so that effective training plans can be prepared, monitored and managed.
- Develop, manage and integrate staff responsible for internal audits and those involved in counter fraud activity. In doing so ensure there are effective systems and recorded working practices in operation which produce a high-achieving team in respect of delivering on its corporate objectives.
- Ensure suitable arrangements are in place for the proper administration of the authority's anti-fraud activities and development of relevant strategies, policies and plans in line with best practice and industry standards.
- Sets clear objectives linked to priorities.
- Deliver a highly professional, independent and adequately resourced team, in line with budget parameters, that satisfies internal and external requirements, in a manner that successfully improves Council operations.
- Deputise for the Head of Risk and Compliance in all matters when required.

Communication, Engagement and Training:

- Support line management in the preparation and presentation of Committee reports, including the presentation of reports to Audit & Risk Management Committee (ARMC).
- Act as the Council's lead advisor on audit and fraud risk matters, providing expert guidance on complex financial and operational risks.
- Develop and oversee the Council's internal audit and counter fraud training programme, ensuring that officers and managers are equipped with knowledge to manage risk effectively.
- Responding to Member's questions.
- Prepare and present results and findings, in a format suitable for the intended audience, which in a manner that facilitates improved operations in the Council. In doing so, operate in a complex environment where maintaining independence is key, whilst being mindful of the Council's reputation as such reports are subject to public interest and interest by Members.
- Communicate effectively with key stakeholders, including elected members, senior officers, and external partners.
- Ensure that resources and arrangements are in place to develop and deliver training and awareness programs for staff at all levels in respect of Internal Audit and Counter Fraud activity.
- Act as a trusted advisor to the Head of Risk and Compliance and other senior leaders, providing clear and actionable insights.
- Engage in appropriate professional networks to ensure that the team benefits from others, developing new ideas and approaches from this engagement.



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- Act as a key Council advisory resource in respect of risk management and insurance arrangements, providing professional advice in relation to the Council's strategic initiatives and planned changes, from a risk perspective, and provide support and innovative solutions to organisational change which may impact upon a number of different Service areas.

Data Analysis and Decision-Making:

- Objectively assess the adequacy and effectiveness of council systems and operations, including approaches to minimising instances of fraud, giving an evidence-based opinion on such matters.
- Work with senior financial officers to develop a risk-based approach to financial resilience, ensuring that internal audit and counter fraud interventions support the Council's long-term financial sustainability.
- Act as a key decision-maker in regulatory compliance matters, working alongside the Head of Risk and Compliance, legal officers, and external regulators.
- Support the development and maintenance of a comprehensive risk register that ensures data-driven decision-making is undertaken to mitigate risks effectively.
- Review audit and fraud reports and findings, with the aim of presenting summary information to senior officers and in doing so support the endeavour of identifying trends and recommending strategies for improvement.
- Use robust data analysis to assess organisational resilience and recommend actions to address emerging risks.
- Continually review the financial achievements of counter fraud activity in comparison to the costs for delivering the service, enacting changes when necessary to ensure that a positive financial position is maintained.

Performance Management:

- Lend support to an independent assessment of how the review of governance effectiveness has been undertaken across the Council, what issues and improvements have been identified and that effective actions have been identified and delivered.
- Set the standards for how internal audit and counter fraud activities are delivered and reported on.
- Oversee benchmarking and continuous improvement initiatives, ensuring that the Council's internal audit function is positioned as a sector leader.
- Lend significant support to ensure that agreed audit recommendations are attended to in a timely manner, and in doing so ensure that deadlines are clearly articulated to the relevant management teams and follow-ups undertaken to gain assurance that positive change has been enacted.
- In instances of poor performance within the team, implement necessary review and improvement arrangements.
- Set and deliver on measurable performance objectives for direct reports and regularly review progress.



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- Provide visibility, through reports and briefings, into the effectiveness of control mechanisms and audit activities.
- Ensure that team performance outcomes align with the Council's strategic goals and statutory responsibilities.

Compliance:

- Ensure that all service initiatives adhere to relevant legislation, policies and practices.
- Support the Head of Risk and compliance in ensuring that the Council operates in a manner that is commensurate with and mindful of the need to comply with all relevant corporate policies and procedures and put mechanisms in place to highlight instances of non-compliance with the aim of delivering rapid organisational improvement where necessary.
- Provide strategic oversight of governance and compliance risk, ensuring that Council policies, procedures, and financial regulations are upheld.
- Actively contribute to the Council's strategic risk management framework, ensuring that audit and counter fraud activities are embedded within corporate governance structures.
- Adhere to and comply with all relevant corporate policies and procedures including Health & Safety, General Data Protection Regulations (GDPR), Corporate Governance and Code of Conduct.
- Comply with statutory legislation and best professional practice.

Other:

- Act as a deputy lead for corporate-wide risk and compliance initiatives, ensuring the integration of audit, fraud prevention, and governance functions into Council-wide strategic planning.
- Take an active role in the development of new financial and operational controls, ensuring that audit insights translate into tangible improvements in Council service delivery.
- Any other duties commensurate with the grade.

Role Specific Knowledge, Experience And Skills

Qualifications

Essential criteria:

- Membership of a recognised professional accounting body or internal auditing body or overseas equivalent, for example CIIA, CIPFA, ACA, CIMA, ICAEW as a qualified member in an appropriate professional qualification such as a chartered accountant or chartered internal auditor and/or demonstrable evidence of being qualified by experience.
- Appropriate continuing profession development as per the professional institute to which you are a member of.

Desirable criteria:

- Master's degree in a related field.
- Accreditation in risk management/internal audit.
- A member of the Chartered Institute of Internal Auditors "Audit Leaders" community.



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Knowledge & Skills

Essential criteria:

- Strong communication skills to engage with a broad range of stakeholders, including but not limited to report writing and identifying key themes from multiple sources.
- Proactive and adaptable, with a demonstrated ability to lead and motivate teams.
- Strong technical skills, including a deep understanding of auditing standards and regulations.
- The ability to influence colleagues to ensure that agreed management actions that stem from audit recommendations are delivered in a timely manner via the provision of advice and strategic insights whilst ensuring the integrity, efficiency and effectiveness of the service is maintained.
- Proactive nature with the ability to work independently and as a member of a team.
- Understanding of public sector governance and accountability frameworks.

Desirable criteria:

- Familiarity with new and emerging risk management and compliance technologies.
- Knowledge of new and emerging financial technologies and processes.

Experience

Essential criteria:

- Experience in the management of an Internal Audit service in a large complex organisation, which includes investigation experience relevant to Internal Audit.
- Proven ability to work to tight deadlines, effectively prioritising and managing stakeholders across multiple workstreams.
- Experience in management of high-level, trust-based partnerships across the organisation.
- Experience of delivering improved control environments.
- Proven track record in managing a team and delivering organisational improvement.

Desirable criteria:

- Experience leading successful organisational responses to major incidents
- Experience in risk management and risk management/compliance framework design and implementation.

Additional Information

Ability to travel across the Borough and work from various locations.

Work hybrid, with a flexible working approach to accommodate service needs.

Expected to work from a fixed location at times (subject to change).



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On occasion, able to work outside traditional hours, of a weekend and evening as required, adopting a flexible working approach in response to business requirements.

Health & Safety Considerations:

- Lone working
- Working outside
- Work with VDUs (Video Display Unit) (>5hrs per week)
- Exposure to persons with challenging or aggressive behaviour

Approved By: Daniel Kirwan, Assistant Director Finance & Investment

Date Of Approval: 8th May 2025



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