Isle of Anglesey County Council

Job description / Person specification

Part A

Job title: Principal Internal Auditor

Post number: 201470

Service / Section: Resources, Internal Audit & Risk Management

Grade: 8

Overall job purpose

To provide supervision and management to the Internal Audit Service in support of the chief audit executive and in accordance with the applicable professional standards, through the delivery of the Internal Audit Strategy and providing a quality and customer-focused service to ensure the Council has robust and effective governance, risk management and internal controls in place to assist it in achieving its objectives.

To deputise in the absence of the chief audit executive of the Council as prescribed by the applicable professional standards.

General: *To comply with the local authority's Corporate Safeguarding Policy and the safeguarding duties and responsibilities which that policy places on every employee, aligning with the core values of the Authority which includes supporting children, adults who may be at risk and their families to keep them safe and healthy.*

In accordance with the Local Authority's Corporate Safeguarding Policy and the Social Care Wales Safeguarding Framework, this role requires the postholder to complete safeguarding training at the appropriate level. All employees must complete ***Group A*** *(mandatory e-learning). In addition, the post holder will need to ensure that they comply with the requirements of the below level of training in accordance to the Safeguarding Training Framework.*

Group B ☐
Group C ☐
Group D ☐
Group E ☐
Group F ☐

For guidance on above Safeguarding levels, visit: https://socialcare.wales/resources-guidance/safeguarding-list/national-safeguarding-training-learning-and-development-standards

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Main duties / responsibilities

1. To effectively lead and manage a team of professionally qualified auditors, providing guidance, support, advice and training to members of the team on a daily basis and when carrying out audits in the absence of, and in support of the chief audit executive;
2. To support the chief audit executive in developing the audit approach and methodology to ensure continuous improvement;
3. To support the preparation, delivery, monitoring and reviewing of the Internal Audit Strategic and Operational Plans;
4. Forward planning and prioritising of audit assignments to ensure a constant work flow to the audit team;
5. Monitoring of assignment progress and individual and team performance to meet time budgets, strict assignment deadlines and client requirements with the ability to reprioritise the work;
6. Providing performance statistics for reporting both internally, for the Governance and Audit Committee and for benchmarking purposes;
7. As system administrator for the Council's action tracking system (4action), to monitor and report to the Governance and Audit Committee on the performance of senior management in addressing 'Issues, Risks and Opportunities' raised during internal audit reviews, providing trend information and assurance on the level of risk faced by the Council;
8. To quality review all draft and final reports issued by the audit team to ensure that all comply with the applicable professional standards and all customers receive a value-added service;
9. Act as Lead Auditor for assignments to include setting up initial audit scoping meetings, assist in determining the scope of assignments with senior management and the chief audit executive, set up audit working papers, ongoing supervision and monitoring of senior auditors and external contractors and the quality review of audit files;
10. On a daily basis and within audit reviews, to coach the audit team, and in conjunction with the chief audit executive, identify the training needs of the team to develop their skills and abilities to support a quality service to the Council;
11. To demonstrate judgement and initiative when undertaking high level, highly complex, varied and potentially contentious audit and consultancy reviews across the organisation, involving the analysis of highly complex information and the interpretation of directives, guidance, legislation, regulations and Codes of Practice, with minimal supervision;
12. To negotiate with, influence and persuade senior management to address critical, major and moderate risks to the Council, through the shaping of policy, procedures and strategy;
13. To provide a judgement on the assurance that can be provided to senior management, the Leadership Team and members of the Governance and Audit Committee on the effectiveness of governance, internal control and risk management;

14. To provide objective written reports to inform senior management and members of the Governance and Audit Committee of the outcome of the audit work;

15. To ensure all work is accurate, all opinions are supported by evidence, and all work is completed within strict deadlines to meet Committee reporting deadlines and internal and external performance targets;

16. To undertake highly sensitive and complex investigations linked to serious allegations of fraud and corruption across the organisation on an ad hoc basis when required, giving evidence at any investigatory hearing, disciplinary hearing or court proceedings and dealing with the police and regulators as necessary;

17. To contribute to and undertake value for money studies;

18. To undertake data analytics using computer assisted audit tools and techniques, bespoke software and the advanced use of Microsoft Word and Excel.

19. To undertake Continual Professional Development (CPD) in order to maintain professional knowledge and skills as required by the applicable professional standards;

20. To assist the chief audit executive in delivering the Council's Fraud and Corruption Strategy, including implementation of the counter fraud framework;

21. To act as a source of expert advice and guidance to senior management of the Council on varied, highly complex and contentious matters including effective governance, internal controls and the management of risks;

22. To undertake and provide advice and guidance on business process re-engineering exercises across the Council;

23. To establish, promote and develop good working relationships with senior management, staff, external contractors, external auditors, regulators, members of the public, external clients of the services under review and other stakeholders to ensure that their needs are met;

24. To understand and contribute to the preparation, development and revision of Council policies and procedures;

25. To promote a risk and control awareness culture, including the provision of advice and guidance to management and staff on the interpretation of Council policies, procedures and the relevant legislation.

26. To represent the Council on working groups both internal and external as and when required, e.g. Welsh Chief Internal Auditors Group.

Person specification

Education and training The minimum educational requirements / Professional or vocational qualifications for this post:		Essential (E) Desirable (D)
1.	Fully Qualified CMIIA / CCAB (or part qualified CMIIA / CCAB with a requirement to work towards the full qualification) and extensive relevant post-qualification experience	E
2.	Recognised Qualification in Computer Auditing or Certified Information Systems Auditor (CISA);	D
3.	Degree in a related discipline	D

Any specific training required for the post including certification:		Essential (E) Desirable (D)
1.	Fully Qualified CMIIA / CCAB (or part qualified CMIIA / CCAB with a requirement to work towards the full qualification), required for covering for the chief audit executive as per applicable professional standards.	E
2.	Recognised Qualification in Computer Auditing or Certified Information Systems Auditor (CISA);	D
3.	Degree in a related discipline	D

Key competence requirements Job related knowledge:		Essential (E) Desirable (D)
1.	Extensive experience and knowledge of Internal Audit to deliver the principal requirements of the job description. Knowledge of the requirements of the applicable professional standards;	E
2.	Knowledge of the whole Council, its systems and how it operates as well as more detailed knowledge of governance, risk management and internal control at all levels of the organisation to identify weaknesses in current arrangements and recommend improvement;	D
3.	Knowledge in management of resources within the Internal Audit Team is also required as well as knowledge of project planning in terms of individual reviews and more strategically with the development of the Annual Internal Audit Operational Plan;	E
4.	Proven knowledge and experience of undertaking all types of high-level Internal Audit reviews and consultancy including risk-based system audits.	E

Specific skills:		Essential (E) Desirable (D)
1.	Proven communication skills at all levels of an organisation;	E
2.	Proven analytical and problem solving skills;	E
3.	Understanding of and experience of implementing a risk-based system audit methodology in their work;	E
4.	Advanced knowledge in the use of Microsoft Word and Excel.	E
5.	Knowledge of computer audit techniques and use of CAATs.	D
6.	Experience of supervising, coaching and managing within an Internal Audit Service including the review of working papers, evidence files, draft and final reports in line with the applicable professional standards;	E
7.	Must be able to project manage individual assignments to ensure that they are completed to time and are of the required standard;	E
8.	As part of the management review of files and working papers, must be able to identify and document the training needs and development of staff to feed into and drive the appraisal process. Each review concerns a different area of the Council's activities and involves liaising with various staff in these areas as part of the review and debriefing processes.	E

Position in the organisation

Reports to: Chief Audit Executive

Staff supervised: Senior Auditor x 2; external contractors.

Working arrangements and conditions

Working week: Any 5 days out of 7. Monday to Sunday

Identified work base: Anglesey

Contracted hours: 37 hours

Language requirements

Welsh language skills (please see the skills framework attached)

Skill	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5
Listening (Tick one)	☐	☐	☐	☒	☐	☐
Reading (Tick one)	☐	☐	☐	☒	☐	☐
Speaking (Tick one)	☐	☐	☐	☒	☐	☐
Writing (Tick one)	☐	☐	☐	☒	☐	☐

English language skills (please see the skills framework attached)

Skill	Level 0	Level 1	Level 2	Level 3	Level 4	Level 5
Listening (Tick one)	☐	☐	☐	☐	☐	☒
Reading (Tick one)	☐	☐	☐	☐	☐	☒
Speaking (Tick one)	☐	☐	☐	☐	☐	☒
Writing (Tick one)	☐	☐	☐	☐	☐	☒

Flexibility

Your attention is drawn to the fact that in some cases particular duties and responsibilities are difficult to define and may vary from time to time without changing the general character of the duties and level of responsibilities entailed. In addition, it is a requirement of all employees that they accept elements of flexibility in duties and responsibilities and when necessary, interchange within the organisation which will meet the changing needs and demands of the service. Such a requirement will enable the particular expertise of the post-holder to be developed and maximised to the mutual benefit of both employer and employee.

Date of preparation of this job description document: October 2026

Part B

Part A and Part B need to be completed fully for job evaluation assessment

Further knowledge, skills and competencies required for job evaluation assessment (can also be assessed during interview):

1. Honesty, diligence and responsibility;
2. Demonstrate the highest level of professional objectivity in gathering, evaluating, and communicating information about the activities or processes under review;
3. Respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so;
4. Show prudence in the use and protection of information acquired in the course of their duties.
5. Must undertake 37 hours per week, Mondays to Fridays, with (occasionally) some flexibility of hours to meet specific work demands.
6. Must be able to drive and have daily access to a vehicle insured and available to be used for work.

Financial resources

Level:

Indicative value:

Physical resources

Description	Value
Land and buildings – Number/area	£n/a
Plant/Vehicles/Equipment – Number	£300 laptop
Information systems – Number/volume	£n/a

Delegation

Deputise for the chief audit executive as and when required.

Demands within the job

Element	Demands
Physical demands:	Job involves undertaking visits to Council properties on the Island as and when required.
Mental demands:	Must be able to collect and analyse highly complex and varied information from varying sources and use results to provide solutions

Element	Demands
	to identified issues, which involves significant mental effort and concentration. Major function of the role is the review and supervision of the Internal Audit team members' work. This includes ensuring that work is undertaken in accordance with the applicable professional standards and the Council's Internal Audit Strategy and Charter. The role includes receiving large amounts of data on systems and controls and analysing it to determine where the weaknesses and greatest risks to the organisation lie. The role also includes reviewing test results to determine trends and extrapolating results over the period of review to identify where improvements can be made or value for money improved. As well as supervising and managing staff and internal audit reviews, the role involves providing advice and guidance to employees at all levels of the Council. Such work involves conflicting demands between deadlines and involves conflicting demands from different people. Balancing out demand is often a key element of ensuring that all work is delivered to time and budget. The work involves adhering to numerous and conflicting deadlines surrounding individual audit review deadlines, Governance and Audit committee deadlines, deadlines for Annual Internal Audit reports and other corporate deadlines on a day to day basis. The job involves working within the applicable professional standards and the Council's Internal Audit Strategy and Charter. However, how these are interpreted and applied on a day-to-day basis is part of this role. The role therefore involves a large degree of discretion on a day-to-day basis. There is no similar role within the Authority and therefore the role is undertaken with little access to senior managers on a regular basis. The role involves deputising for the chief audit executive in their absence. The post therefore involves a high degree of initiative and independence and contact with members of the Leadership Team.
Emotional demands:	Must be able to deal with emotional demands of investigations and dealing with difficult / distressed people on occasions. The role involves regularly delivering difficult messages to senior management, staff, elected members and occasionally to external clients, therefore must be able to deal with conflict and challenge on a daily basis. The role will have to manage and overcome potentially contentious or unreceptive reactions to audit work.

Normal work location

- ☐ Normally office based
- ☒ Office based but with some site/home/meeting visits
- ☐ Role involves substantial travelling with occasional visits to identified work base

Business travel

- ☐ No business travel
- ☒ Some business travel. Postholder may be called upon to provide own vehicle
- ☐ Some business travel. Council vehicle may be provided to postholder
- ☐ Postholder employed as driver/required to operate specialist machinery

Exposure to disagreeable working conditions

Environmental:

- ☒ Minimal/Normal office environment
- ☐ Some
- ☐ Significant

Aggressive/Difficult clients:

- ☐ Minimal
- ☒ Some
- ☐ Significant

Other conditions

DBS check required:

- ☐ Enhanced
- ☐ Standard
- ☐ Basic
- ☒ Not applicable

Work flexibilities/Restrictions

Politically restricted post:

- ☐ Yes
- ☒ No

Home/Mobile phone provided:

- ☐ Yes
- ☒ No

Protective clothing provided:

- ☐ Yes
- ☒ No

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Language skills – Workplace assessment levels

(i) Listening

Level	Definition
0	No skills
1	Able to understand basic enquiries in Welsh /English
2	Able to understand a basic social conversation in Welsh / English
3	Able to follow routine conversations involving work between fluent Welsh / English speakers
4	Able to follow the majority of conversations involving work including group discussions
5	Able to understand all conversations involving work

(ii) Reading

Level	Definition
0	No skills
1	Able to read basic words and phrases, e.g. signs or short and simple notes
2	Able to read basic material involving work (slowly)
3	Able to read routine material with a dictionary
4	Able to read the majority of material in own area
5	Able to understand all material involving work

(iii) Speaking

Level	Definition
0	No skills
1	Able to conduct a general conversation [greetings, names, saying, placenames]
2	Able to answer simple enquiries involving work
3	Able to converse with someone else, with some hesitancy, regarding routine work issues
4	Able to speak the language in the majority of situations using some Welsh / English words
5	Fluent – able to conduct a conversation and answer questions, for an extended period of time where necessary

(iv) Writing

Level	Definition
0	No skills
1	Able to write basic messages
2	Able to answer simple correspondence with assistance
3	Able to draft routine text, with editing assistance
4	Able to prepare the majority of written material related to the area, with some assistance in terms of revision
5	Skilled – able to compete written work without the need for revision

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