

## Position Description

### Internal Auditor



<b>Position Title</b>	Internal Auditor	<b>Position Number</b>	1034
<b>Division</b>	Corporate Services	<b>Unit</b>	Corporate Governance
<b>Job Grade</b>	7	<b>Award Base</b>	35 Hours
<b>Reports To</b>	Manager Corporate Governance	<b>Direct Reports</b>	Nil
<b>Revised/Created</b>	September 2019 – Updated		

## Primary Objective

- To provide an independent, objective assessment of operational systems with an aim to add value and improve Council's operations.
- To minimise loss to Council while ensuring compliance with legislative and policy provisions.
- To contribute to the achievement of a standard of excellence by ensuring your work is of a high standard and in conformity with best practice principles.

## Values Statement

### What We Value

Living and loving the Tweed.

We look after people and places, explore all opportunities and are proud of our passionate approach.

We care about each other, choose to be here, and are in this together.

We have conversations where everyone can contribute and we are willing to have a go.

We put back in to make a difference, so that our Tweed community is even better tomorrow than it is today.

## Organisational Environment

### CORPORATE SERVICES

The Corporate Services Division provides a comprehensive range of support services across the organisation in the areas of human resources, risk, work health and safety, corporate compliance, audit, administration, governance, communication, customer service, corporate relations, finance, revenue, information technology, GIS and Integrated Planning and Reporting.

The Group supports the General Manager and the three operational Divisions in a participative and consultative environment aimed at facilitating organisational performance and competitiveness.

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### Corporate Governance Unit

The Corporate Governance Unit provides client services relating to governance, insurance, delegations, records management, corporate compliance, enterprise risk management, emergency management and council meeting agenda and minutes preparation.

The Corporate Compliance Section specifically provides client services relating to advice on corporate policies and public access to Council information and input into the preparation of the annual report. The unit is also responsible for coordination of Office of Local Government statistical data.

The work environment is busy, responsive to customer demands and requires regular adjustment of priorities and activities.

Council is committed to the principles of ecological sustainability in all operations and responsibilities.

## The Position

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The position is responsible for managing and conducting independent, comprehensive internal audits.

The position reports to the Manager Corporate Governance and Audit Risk and Improvement Committee on internal audit investigations and recommendations.

The position evaluates and provides an audit analysis on all Council's activities. The position provides specialist advice to the Audit Risk and Improvement Committee, General Manager and Executive in forming the basis of managing and influencing:

- Improvement in business processes through implementation of efficiency and effectiveness principles.
- Improvement of the adequacy and effectiveness of internal controls.
- Best practice improvements to Council Policy.
- Compliance with legislative obligations.

Problem solving is a key aspect of this position. It is essential that the incumbent possess specialist investigation and problem solving skills to resolve multi-faceted and complex audit issues.

It is essential the incumbent possess the ability to interpret complex legislation to identify and investigate incidents of non-compliance.

The position is responsible for researching advanced and contemporary auditing and strategic business management practices with the aim of facilitating ongoing improvements in audit methods and performance management recommendations.

The incumbent will take the lead role in the development of self-audit and control risk assessment tools for operation areas and their delivery through training and consultation.

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The work of the position includes, but is not limited to, the following:

Key Responsibility Areas	Associated Key Duties
1. Audit Plan	<ul style="list-style-type: none"><li>• Develop an Annual Audit Plan using a risk based approach to be conducted in accordance with AS/NZS 4360:2004.</li><li>• Identify inherent risks and required internal controls of Audit Plan components.</li><li>• Conduct, on a monthly basis, a review of compliance with Audit Plan outcomes and revise where appropriate.</li><li>• Implement and maintain a schedule of the progression and completion of internal audits.</li></ul>
2. Audits	<ul style="list-style-type: none"><li>• Provide an independent and comprehensive internal audit service through the facilitation of ongoing improvements in audit methods and performance management.</li><li>• Manage and conduct audits of Council activities contained in annual Audit Plan.</li><li>• Manage and conduct audits as specifically requested by the Audit Committee or the General Manager.</li><li>• Formulate the audit strategy and test plan based on identified inherent risks and required internal controls, prior to commencing an activity audit.</li><li>• Extract, collate and analyse statistical data from Council's business systems in relation to an audit activity.</li><li>• Identify and investigate non compliances to policy or legislation, risk exposures and business improvement opportunities.</li><li>• Advise and influence the Audit Risk and Improvement Committee, General Manager and Executive on improvements to business processes for efficiency and effectiveness gains.</li><li>• Advise and Influence the Audit Risk and Improvement Committee, General Manager and Executive on the development or modification of operational policy.</li><li>• Prepare comprehensive reports direct to Council's Audit Risk and Improvement Committee, General Manager and management.</li><li>• Develop a database of audit recommendations.</li><li>• Represent Internal Audit on Council's Audit Risk and Improvement Committee as an ex-officio member.</li></ul>

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As a member of the Corporate Governance Unit, the position requires attention to detail, flexibility and the ability to contribute to the provision of client services across the work of the Unit. Also the capacity to respond to a busy work environment and provide other team members with assistance in times of high demand.

The position will apply Council's Enterprise Risk Management Policy and Protocol objectives as they relate to the position.

### Health Safety and Environmental System (HSES) Responsibilities

In accordance with Council's Work Health and Safety Responsibility, Authority and Accountability Protocol all employees are required to perform their duties in accordance with their relevant position description, WHS Risk Assessments, Safe Work Methods Statements, Standard Operating Procedures and site specific requirements and instructions.

For a complete list of the WHS Responsibilities, Authority and Accountabilities of this position, staff and candidates are to refer to the following Protocol:

[WHS Responsibilities, Authority and Accountabilities Protocol](#)

### Compliance Training Requirements

In accordance with Council's legislative requirement under the Work, Health and Safety Regulation 2017. New staff will be provided with access to relevant training, information and instruction in order to safely perform their duties.

### Organisational and External Relationships

#### ***Organisational Relationships***

- Audit Risk and Improvement Committee
- Executive Management Team
- Unit Managers
- Other staff at all levels across the organisation

#### ***External Relationships***

- Government Departments
- Professional Bodies
- Business
- Ratepayers
- Community Groups

### Location of Position

The position will be required to work out of any of Council's administrative offices, Depots or any other location within the Shire as directed by the supervisor.

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## Delegations and Authorities

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### Designated Person

This position satisfies Council's Designated Person's definition and as such the incumbent is required to comply with all requirements associated with a Designated Person as detailed in the Code of Conduct and any variation therefore or successor Codes of Conduct.

### Position of Trust

This position has been identified as a Position of Trust based on the duties and responsibilities of the position.

It is a condition of employment that employees occupying a Position of Trust provide consent on request, for the conducting of position specific identity and suitability checks e.g. Police and Credit Checks etc. These checks need to be reconfirmed on a regular basis.

## Required Personal Attributes, Knowledge and Competence

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### Selection Criteria

#### Personal Attributes:

Personal Attributes and Cultural Fit will be addressed at interview.

Council is seeking personal attributes and work values consistent with Council's Corporate Values.

#### Knowledge and Competence: (to be addressed in full when making application)

1. Degree level qualifications in Business, preferably with a major in accounting.
2. Extensive experience in contemporary auditing, accounting and management reporting practices.
3. Extensive experience and high level competence in the use of computerised business systems, including accounting packages and data interrogation tools.
4. Demonstrated experience in investigating and analysing complex and unstructured problems, to assess alternatives, and format practical solutions and strategies.
5. Demonstrated project management skills with the ability to plan, develop, coordinate and manage audit activities effectively to achieve work goals and meet deadlines.
6. A comprehensive knowledge of management concepts and practices and the ability to undertake risk analysis reviews.
7. Highly developed interpersonal and communication skills including:
  - a. The ability to compile clear, comprehensive and professional audit reports to management, the executive and Council's Audit Committee.
  - b. The ability to communicate facts, issues and concerns and persuade the audience of the need to take action.
  - c. The areas of consultation, negotiation, influencing, advising and gaining the confidence of others.

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8. Demonstrated skills in providing strategic advice to Management on outcomes of financial compliance and efficiency audits and the development of internal controls.

#### **Desirable:**

9. Post graduate qualifications in auditing or accounting.
10. Membership or eligibility for membership of a professional organisation.