

Head of Internal Audit

Department: Treasury and Exchequer

Division: Risk and Audit

Reports to: Director – Risk & Audit

JE Reference: STE1012

Grade: CS15

JE Date: 5/8/2021

Job purpose

The Head of Internal Audit is a statutory role as defined in the Jersey Public Finances Law. The post holder is responsible for leading the Internal Audit service across the whole of Government including ministerial and non-ministerial departments and where appropriate working arms-length organisations. The post holder leads an independent team within a newly created team of Risk and Audit department.

The role will adopt the vision of an integrated finance function and align the Internal Audit strategy and plans with the organisation's goals and enterprise-wide risk management framework. The post holder will drive an agenda of strong financial stewardship and continuous improvement by planning and designing audit work to maximise the impact of audit findings with the outcome of improving the internal control environment; better value for money, risk management and good governance across the whole of government.

The role will provide challenge, insight and confidence to the Executive Leadership Team, Senior Leadership, Ministers, the Public Accounts Committee, the Comptroller and Auditor General, external auditors and the Risk and Audit Committee on the control and risk environment.

The post holder will deliver a range risk-based audits in accordance with relevant professional standards, for example, Public Sector Internal Audit Standards (PSIAS). Moreover, be responsible for issuing reports under the States of Jersey regulatory framework to the Comptroller and Audit General, Risk and Audit Committee and accountable officers.

The post holder requires sufficient independence to act without fear or favour whilst supporting the Government in its activities. A dual reporting line is established to the Treasurer, Chief Executive, Chair of Risk and Audit Committee and in exceptional circumstances the Chief Minister.

Job specific outcomes

1. Develop, implement, manage and maintain a five-year Internal Audit Strategy aligned with and supporting the organisation's objectives and consistent with the Government plan, including a detailed annual internal audit plan, and a three-year strategic and evidence based audit plan that allows flexibility in determining an appropriate schedule of internal audit activity across the Government.
2. Creation and maintenance of an audit universal of all systems, processes and procedures across the whole of the Government of Jersey, helping to shape the risk-based Audit Plan,

approved by the Treasurer and Director, Risk & Audit and should be reviewed and updated on an annual basis.

3. Develop and maintain an Internal Audit Governance Framework to ensure the delivery of the Internal Audit service is compliant with Public Sector Internal Audit Standards. The Internal Audit Governance Framework includes the Internal Audit Charter, Internal Audit Manual, and associated documentation. Ensure that compliance with quality standards is subject to independent review at least every five years in line with best practice.
4. Work with the Head of Financial Governance to champion best practice in governance across the States. Help provide an objective assessment of the adequacy of governance and management of existing risks – providing commentary on the States' responses to emerging risks and proposed developments.
5. Review and summarise audit findings on at least an annual basis and more frequently when required. Provide assurance on the control environment within the States - including risk and information management and internal controls across all systems. This should then be reported back to the Comptroller and Auditor General, Director Generals and Chairman of the Risk & Audit Committee, as necessary.
6. Review and approval of the scope of audits that sets out the audit work to be conducted. Review of relevant audit files as necessary, including the working papers. File and audit reports prior to draft issue to departments. The grading, compliance and the rating of all audit reports are the responsibility of the Head of Internal Audit under the law. From this, provision of guidance, advice and recommendations on improvements to governance, internal controls and risk management to the wider States through regular meetings with the rest of the internal audit department. Planning and delivery of a range of risk-based follow-up audits to verify that agreed action plans are on track for successful and timely implementation including reporting non-compliance to the senior leadership team.
7. Reporting to ministers and senior leaders, through attendance at the Executive Leadership Team and the Risk & Audit Committee (and others), providing this forum with independent assurance of the adequacy of risk management, governance, and the internal control environment.
8. Review of new corporate policies and procedures such as the Public Finances Manual from a risk perspective prior to consultation with Director Generals and other key stakeholders.
9. Work alongside the Risk & Audit Committee in review of its own effectiveness and advice to the Chair and line manager of any suggested improvements. This includes maintenance of the Committee's Terms of Reference and associated annual Forward Work Programme in line with best practise; drafting of papers for presentation at the Risk & Audit Committee; ensuring that actions are followed up; and, production of the Committee's Annual Report on behalf of the Committee Chair for onward presentation to the Corporate Strategy Board or Executive Management Team..
10. Liaison with the Head of Risk Head of Financial Governance and external auditors to share knowledge and ensure the outcomes of any audit findings are being used to help formulate the risk management strategy or alter the PFM or other governance requirements as necessary.
11. Ensure appropriate mechanisms are in place for staff appraisal, learning and development contributing to continuous improvement, and the development and professionalism of a team of multi-functional staff. Management of the team's and your own development so you aware of the latest accounting standards and tools and techniques so the team can meet their goals.
12. Ensure departmental budget is achieved in line with consultation with the Director Risk and Audit.

Statutory responsibilities

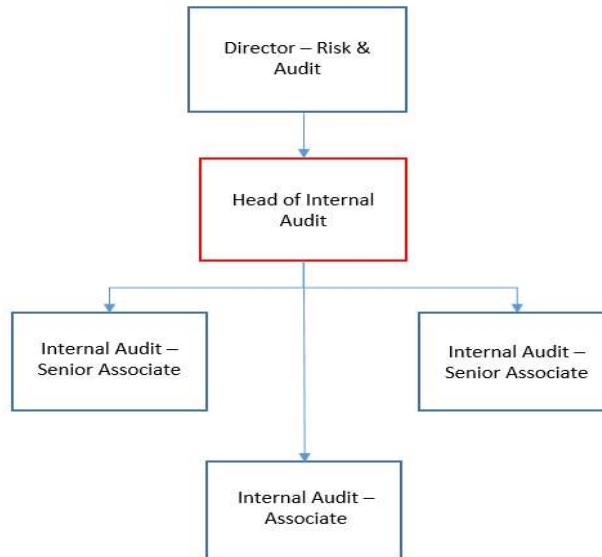
Active engagement, participation and compliance with any other statutory responsibilities applicable to the role, as amended from time to time.

This role is politically restricted. The job holder is not permitted to undertake political activity involving standing for election to the Government or as a Parish Constable, or publicly supporting someone who is standing for election or playing a public part in any political manner.

Services (TIER 1,2 and 3 jobs only – DELETE if not applicable)

- To remain independent the post will report jointly to the Chief Executive, States Treasurer, Director Risk and Audit, and the Comptroller and Auditor General in addition to having open and free access to the Chair of the Risk & Audit Committee and in extreme circumstances the Chief Minister and Public Accounts Committee.
- Communicate with various stakeholders across the organisation such as Director Generals and inform them of the Internal Audit findings and recommend improvements where applicable.
- Regular communication of audit findings with the Chief Executive and Treasurer where needed. In addition, access to the Chair of the Risk & Audit Committee to support them in carrying out their main duties.
- Daily contact with Internal Audit team, delegating responsibilities and duties and overseeing the project management of audits on a day to day basis.
- Weekly meetings with your team to review audit findings and approve future audit plans.
- Liaise with Head of Risk on a regular basis to ensure consistent communication and knowledge is shared across the department whilst remaining an independent internal audit team.
- Regular contact as necessary with external auditors, leadership team and legal officers as appropriate.
- Communicate with States Employment Board, trade unions, Jersey Appointments Commission and PAC (Public Accounts Committee) on certain matters as required.
- You will support the Director Risk and Audit in relation to contacts and referrals with regard to serious concerns and whistleblowing
- Deputise for the Director of Risk and Audit at various customer-facing fora on a regular and/or ad-hoc basis, including meetings with ministers.

Organisation chart



Organisational structure



Person Specification

Specific to the role

ATTRIBUTES	ESSENTIAL	DESIRABLE
Qualifications	Degree, Qualified Accountant or Equivalent Experience	
Knowledge	<p>Advanced knowledge of;</p> <ul style="list-style-type: none"> • The role of the Finance Function in leading and driving organisational wide financial stewardship • States of Jersey Finance Law, or equivalent, and its application as appropriate to the role • Full range of the organisation's finance activities and processes as they relate to this role • Understand the internal audit and regulatory environment applicable to public service organisations. • Governance, risk management and internal control within public service organisations • The role of Finance in maintaining accurate data and systems as appropriate to the role • Statutory and management financial reporting as it relates to this role. • Excellent knowledge of the PSIAS (or equivalent) • Audit processes, procedures, methodologies plus project and change management acquired through training and experience 	<p>Knowledge of:</p> <ul style="list-style-type: none"> • The Policy process and the role of Finance in policy development, execution and realisation • The activity and processes of public sector organisations including interaction between ministers and officials • Good knowledge of LEAN methodology
Technical / Work-based Skills		
General Skills/Attributes	<p>Strong leadership skills with the ability to motivate, employees, delegating appropriately, managing performance whilst delivering the departmental objectives.</p> <p>Sound political judgement, with the ability to comprehend multi-strand, information, which can be politically sensitive, controversial and contentious.</p>	

	<p>Excellent interpersonal, negotiating and influencing skills is required, sometimes at a senior or political level to build relationships.</p> <p>Ability to understand and interpret complex issues in order to offer advice based on a sound understanding of government wide financial/audit matters.</p> <p>Ability to apply critical thinking, applying this insight in a practical and engaging manner with the ability to make ‘the right choice’ often under pressure, where there is not a simple, or single option;</p> <p>Ability to professionally challenge any views, responses or decisions.</p>	
Experience	<ul style="list-style-type: none"> • Est. 5-10 years post qualification experience • 5-8 years’ experience in internal audit • Experience leading, inspiring and developing teams • Experience setting departmental / finance strategy 	<ul style="list-style-type: none"> • Experience working alongside senior leadership in the public sector • Experience driving continuous improvement within an organisation • Experience of the State’s policy and procedures
Criteria relating to Safeguarding	<i>Acting in a confidential manner is required</i>	

Core Accountabilities, Attributes and Behaviour Indicators

Delete as appropriate:

Appointees to this role will be required to adhere to and perform their duties in line with the standards identified in the States of Jersey tier 1 to 3 core accountabilities, attributes and behaviour indicators.

The standards relevant to this tier, identified in the States of Jersey core accountabilities attributes and behaviour indicators, are to be attached in a separate document.