Lee

Clackmannanshire Council | Comhairle Siorrachd Chlach Mhanann
www.clacks.gov.uk

Internal Auditor
£43,161.29 - £47,924.54



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Recruitment Process and Key Dates

Apply online at www.myjobscotland.gov.uk. Applications should be submitted online using the forms provided through the myjobscotland portal.

CVs will not be considered.

All applications must be received by 11.59pm on the closing date. Late applications will not be considered.

Your application form should contain sufficient information and evidence to demonstrate that you have the skills and experience required for the post.

KEY DATES

We would ask that you note the dates of the recruitment timetable and ensure you are available to meet the scheduled arrangements.

- Closing date: 26th November 2026

You will be notified by email at each stage of the process. Please ensure that you check your junk/spam as sometime emails from my job Scotland go into there.

We will advise all candidates of the outcome of the recruitment process as soon as possible.

If you are the successful candidate:

(a) You will be asked to submit a completed pre placement health questionnaire so that the necessary medical clearance can be obtained prior to commencement of employment.

(b) We require **two** references. Your reference will be written to after interview. One must be from your current or most recent employer who may be contacted and can comment on your experience and competence for this post. Please state their position in the company / organisation. It would be helpful if you could advise your referees of these arrangements. Please ensure that the email address is correct for them on the application form before submitting as we contact all references by email, as this may delay the manager confirming a start date with you.

(c) You may, depending on the type of post, be required to undergo a PVG/Disclosure check prior to a formal offer of employment being made by Clackmannanshire Council. This is now an online form, which you will be emailed a link and you only have 7 days to complete.

If successful, detailed statements of particulars will be provided to you via email once all satisfactory pre-employments have been received.

Job Profile

This job profile sets out the principal responsibilities of the post at the time it was compiled. Such duties may vary from time to time without changing the general character of the duties or the level of the responsibility entailed. Such variations are a common occurrence and cannot in themselves justify a reconsideration of the grading of the post.

Section A	**Grading Section**
Post Title: Internal Auditor Initial Location: Kilncraigs, with hybrid working in accordance with Council policy and service requirements. In certain circumstances, during the course of your employment, you may be required to work either on a temporary or established basis at any of the Council's locations, or at other venues as advised, which will be within reasonable travelling distance. Reports to post (Title): Senior Internal Auditor for day-to-day direction, with professional and functional oversight from the Internal Audit Manager. Service: Legal and Governance Date last updated:	Eval Ref: Post Number: Grade: 8

Section B

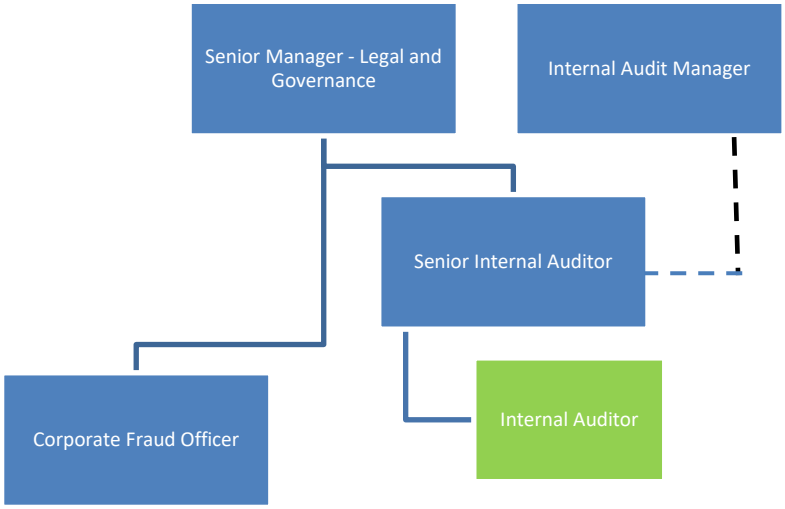
ORGANISATIONAL RELATIONSHIP AND EMPLOYEE RESPONSIBILITY

This section describes the reporting relationships of the job within the immediate organisation and if appropriate has detail of the organisation a tier above and below the job. This also describes and responsibility for employees (if any).

The Internal Auditor reports to the Senior Internal Auditor for day-to-day direction and works under the professional and functional oversight of the Internal Audit Manager. The post works collaboratively with the internal audit team of Falkirk Council, the Corporate Fraud Investigator, Council Services and relevant partner bodies.

The post has no direct line-management responsibility. The Internal Auditor may, however, lead individual audit or fraud assignments and co-ordinate the work of colleagues allocated to an assignment.

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Section C

PRINCIPAL PURPOSE AND OBJECTIVES

This section lists the main (headline) responsibilities/accountabilities of the job.

To support the delivery of an effective, independent and risk-based internal audit service, contributing to assurance on the adequacy and effectiveness of the Council's governance, risk management and internal control arrangements. The role provides independent, risk-based and objective assurance, advice, insight and foresight in accordance with the Global Internal Audit Standards (GIAS) in the UK Public Sector, the Council's Internal Audit Strategy and Internal Audit Charter, and approved methodology.

The post delivers allocated internal audits from planning and fieldwork through to reporting and follow up, producing clear and evidence-based findings and recommendations, supports corporate governance activity, and works constructively with services to promote improvement while maintaining professional independence and objectivity.

Section D

MAIN DUTIES AND RESPONSIBILITIES

This section provides detail of the main responsibilities/accountabilities. Individual tasks may be included. (Note these are illustrative and are not exhaustive).

Risk-based internal audit: Plan and deliver allocated risk-based audits from scoping through fieldwork for Clackmannanshire Council, Central Scotland Valuation Joint Board (CSVJB) and the Clackmannanshire and Stirling Health and Social Care Partnership, evaluation, reporting and follow-up, so that the Council receives timely and reliable assurance on governance, risk management and internal control. Delivery in accordance with approved terms of reference, audit methodology and GIAS in the UK Public Sector.

Audit planning and delivery: Contribute to the preparation and delivery of the Annual Audit Plan by assessing risk, agreeing assignment objectives and timescales, monitoring progress and escalating barriers to completion. Partner-body work and delivery within agreed time and resource budgets.

Testing and evidence: Apply appropriate audit and investigation techniques, including process review, systems evaluation, testing, sampling, analytical review, interviewing and examination of records, to reach sound and supportable conclusions.

Reporting and recommendations: Prepare accurate, balanced and concise reports that clearly set out findings, risk implications, conclusions and practical recommendations, and agree proportionate management actions and implementation dates with relevant officers.

Follow-up and assurance: Monitor and verify progress with agreed actions, assess the adequacy of evidence provided and escalate overdue or insufficient responses to support effective assurance reporting.

Governance and risk: Support corporate governance and risk-management arrangements, including evidence gathering and assessment activity that informs governance improvement planning and the Annual Governance Statement.

Professional advice and relationships: Provide objective professional advice to managers and officers, maintain constructive relationships with internal and external stakeholders, and represent the Council appropriately in audit and governance forums. You will be required to maintain confidentiality at all times.

Quality and continuous improvement: Comply with relevant professional standards, quality arrangements, confidentiality and information-governance requirements, and contribute ideas that improve the efficiency, effectiveness and impact of the service.

Team contribution and development: Share knowledge, support colleagues, contribute to team learning and provide guidance or assignment leadership where required, while taking responsibility for maintaining personal professional competence. Contribute to the strategic objectives of the Section and develop innovative approaches to service delivery.

Deputise for the Senior Internal Auditor as and when required.

Corporate responsibilities: Comply with statutory obligations, Council Standing Orders, Financial Regulations, policies and procedures, and contribute to Council priorities including customer focus, transformation, equality, sustainability, and effective use of technology.

Working closely with the Corporate Fraud Investigator Officer where necessary or relevant.

This role may include assisting the key contacts with the co-ordination, monitoring, and reporting of the National Fraud Initiative Exercise.

The duties above are illustrative rather than exhaustive and may be varied to reflect changing Council priorities, service requirements and professional standards, without changing the general character or level of responsibility of the post.

Section E

KNOWLEDGE, SKILLS AND EXPERIENCE

This section details the knowledge and skills including any qualification, specific training or experience required.

Essential:

Criteria	Means of assessment
Structured higher-level professional study and/or a relevant qualification in audit, accountancy or a closely related discipline, supported by relevant work-based experience.	Application and certificates
Membership, for example of IIA, CIPFA, ICAS/ICAEW, ACCA, CIMA or IRRV.	Application
Practical experience of delivering work in an internal audit, ~~fraud, risk~~, governance or comparable assurance environment.	Application, interview
Knowledge and practical application of audit or investigation techniques, including testing, sampling, analytical review, evidence evaluation and interviewing.	Application, interview
Understanding of the principles of corporate governance, risk management and internal control.	Interview
Ability to analyse complex information, exercise sound professional judgement and reach clear, evidence-based conclusions.	Application, interview
Ability to produce accurate, balanced and concise written reports to demanding timescales. Strong attention to detail.	Application, interview
Ability to communicate findings and recommendations clearly, including on sensitive or contested matters, and to build effective working relationships while maintaining objectivity.	Application, interview

Ability to plan, organise and prioritise a varied workload, manage assignments to agreed milestones and work with limited supervision.	Interview
Commitment to continuous improvement, professional development, collaborative working and high standards of customer service.	Interview
Ability to handle confidential and sensitive information appropriately and act with integrity and professional independence.	Application, interview

Desirable criteria

Criteria	Means of assessment
Degree-level education, or a relevant professional qualification	Application and certificates
Recent experience of working within an internal audit ~~or fraud~~ team.	Application and interview
Experience in local government or another complex public-sector environment.	Application and interview
Familiarity with relevant internal audit and local government governance standards and guidance.	Application and interview
Experience of leading audit assignments or co-ordinating the work of colleagues.	Application, interview and references
Knowledge of local government functions, statutory duties and relationships with public, private and voluntary-sector partners.	Application and interview
Experience and / or skills in the use of Data Analytics, and Continuous Auditing are desirable.	Application and interview

Section F

WORKING ENVIRONMENT AND PHYSICAL REQUIREMENTS

This section details the predominant physical environment of the job e.g. Indoor/outdoor working, hazardous conditions and any specific physical effort.

The post is predominantly office-based and involves working at Council premises and, where required, other locations within reasonable travelling distance. Hybrid or remote working may form part of the working arrangements in accordance with Council policy and service needs.

The role involves regular use of display-screen equipment and periods of desk-based work. There is no routine requirement for physical effort beyond that normally associated with an office-based professional role. The post may occasionally be exposed to challenging or confrontational situations when undertaking investigations or communicating sensitive findings.

Section G

PHYSICAL CO-ORDINATION

This section details the predominant demand for physical skills and co-ordination required to undertake this job. For example: operation of hand tools, keyboard skills, driving and other equipment.

The role requires competent and sustained keyboard and digital-system use for data analysis, record examination, report writing and case or audit documentation. The postholder may need to travel between Council and partner locations. A driving licence is not an essential requirement unless it is established that the duties cannot reasonably be undertaken by other means.

Section H
MENTAL SKILLS
This section details the level of problem solving, analysis, creativity, forward planning/scheduling required.

The post requires the analysis and interpretation of financial, operational and governance information; identification of control weaknesses and fraud indicators; assessment of risk and materiality; evaluation of sometimes conflicting evidence; and formulation of balanced conclusions and practical recommendations.

The Internal Auditor plans and schedules assignments, adapts audit programmes in response to emerging evidence, and applies professional judgement within legislation, Council procedures and relevant professional standards. Creativity is required to identify proportionate testing approaches and workable improvements while preserving independence and objectivity.

Be capable of exercising initiative and applying this to finding and implementing solutions to a range of situations and problems. Have the ability to work effectively under pressure and respond positively to criticism. Work autonomously, with personal accountability for decision-making. Demonstrate discretion and tact in dealing with the requirements of the post. Be self-disciplined and able to work to strict deadlines.

Section I
CONCENTRATION
This section details the work related pressures which may make concentration more difficult and also the responsiveness required of the job holder. For example: Service related deadlines, internal/external deadlines, conflicting demands.

Sustained concentration is required when examining records, analysing data, testing controls, conducting interviews, documenting evidence and drafting reports. The work is subject to internal and external deadlines, competing assignments, unplanned investigations and requests for advice. The postholder must be able to switch between priorities while maintaining accuracy, confidentiality and a clear audit trail.

Section J
COMMUNICATIONS SKILLS AND DEALING WITH RELATIONSHIPS
This section notes examples of the individuals or organisations with whom the post holder will come into regular contact and explains the nature of the communication and level of skill required by the post holder. E.g. dealing with complaints, clients etc.

The Internal Auditor has regular contact with officers and managers across the Council to obtain information, explain audit or investigation requirements, test understanding of systems and controls, discuss findings and agree proportionate improvement actions.

The post may communicate with senior officers, elected members, external audit, public bodies, professional networks, investigation partners, and public or private-sector organisations.

Communication may involve reports, meetings, presentations, interviews and formal correspondence. A high level of written and verbal skill is required to explain complex or sensitive matters clearly, ask probing questions, challenge constructively, negotiate agreed actions, manage disagreement and present objective conclusions. The postholder must exercise discretion and remain professional when dealing with confidential information, allegations, conflict or resistance.

Section K

PHYSICAL ASSETS, DATA AND FINANCIAL RESOURCES

This sections details responsibility for **physical assets**, e.g. vehicles, buildings, stock control/procurement, **data** e.g. computers, record keeping **financial** the direct/indirect responsibilities for financial resources, from handing cash and cheques, through processing invoices and other financial transactions, to accounting for financial resources and budgetary activities.

The post has no routine budget-holding or spending-authority responsibility unless separately delegated. The Internal Auditor is responsible for the secure and appropriate use of Council equipment, systems, records and information accessed through audit or investigation work.

The role involves access to confidential, personal, commercially sensitive and financial information. The postholder must maintain complete and accurate working papers, protect evidence and records, comply with data-protection, information-governance and records-management requirements, and ensure that information is accessed and shared only for authorised purposes.

Through audit work, the post may examine arrangements relating to significant Council assets and financial resources, but responsibility is for independent review and assurance rather than operational custody or management of those resources.

Section L

INITIATIVE AND INDEPENDENCE

This section details the problems which the post holder must deal with in the course of normal working, the decisions which the jobholder is able to take, and the extent to which advice and guidance is available (Note, these are illustrative and are not exhaustive).

The Internal Auditor works with a substantial degree of initiative within agreed audit plans, assignment terms of reference, legislation, Council policies and professional standards. The postholder determines appropriate testing, assesses evidence, identifies emerging risks, manages day-to-day stakeholder contact and drafts findings and recommendations.

The postholder refers significant scope changes, suspected serious irregularity, material control failure, legal or reputational risk, obstruction, unresolved disagreement and matters outside delegated authority to the Senior Internal Auditor or other appropriate senior officer. Professional advice, quality review and escalation routes are available, but the Internal Auditor is expected to progress routine assignments with limited supervision and see work through to conclusion.

Section M

EQUAL OPPORTUNITIES

Staff are expected to promote equality of opportunity.

As a member of staff, you will be expected to uphold and promote the Council's policy commitments to equality and diversity and its legal obligations under the Equality Act as well as ensuring the fair, equitable and non-discriminatory treatment of service users, colleagues and partners.

Section N
HEALTH AND SAFETY

The Council must abide by relevant health & safety and employment law, as well as the common law duty of care. All members of staff are required to take care of their personal health and safety and that of others who may be affected by their actions or inactions. You are therefore required to carry out your duties in a safe manner in accordance with instructions and in compliance with safety rules/procedures, regulations and current and appropriate codes of practice. You are required to advise your line manager if you become aware of any unsafe practice or condition or if you have any other safety concerns and must comply with accident and near-miss reporting procedures.

If you supervise, manage or lead other staff, you are also responsible for ensuring that the Council's operations are carried out in such a way that ensures, so far as is reasonably practicable, the health, safety and welfare of those staff and that of any others who may be affected. You will therefore conduct relevant risk assessments and assign duties with appropriate instructions, in compliance with safety rules/procedures, regulations and codes of practice. You will address and/or escalate any issues of any unsafe practice, condition or any other safety concerns you identify or that are brought to your attention, taking appropriate advice as necessary and will ensure that accident and near-miss reporting procedures are understood and complied with.

Section O
CLIMATE CHANGE

The Council agrees that climate change is one of the most serious challenges facing its communities and across the world and understands that meaningful action at international, national and local level is required in order to safeguard our planet for future generations. As a member of staff, you are asked to uphold and promote the Council's net zero targets and its statutory requirements to reduce greenhouse gas emissions as part of the Public Bodies Climate Change Duty reporting process.