

# School Leaver Auditor Programme

Professional Qualification Scheme 2020-21



Audit Scotland provides the Auditor General and Accounts Commission with the services they need to carry out their duties. Together we ensure that the Scottish Government and public-sector bodies throughout Scotland are held to account for the proper, efficient and effective use of public money. We employ around 300 staff in a wide variety of roles, working from our main offices in Edinburgh and Glasgow, and through a network of regional offices across Scotland.

## Overall purpose of the role

As part of our commitment to deliver work of the highest quality and to adopt the best professional standards and practices, we offer a Professional Qualification Scheme (PQS) for Trainee Auditors in conjunction with ICAS (Institute of Chartered Accountants in Scotland). This scheme includes on-the-job work experience together with financial and study leave support.

The PQS will support you during your training period and equip you with the necessary skills and experience to become an effective financial and/or performance auditor upon qualification.

## What you will be doing

During the period of study, you will likely work within a number of different audit teams. Over the duration of the programme, you may be exposed to a wide range of audits in local and central government, the NHS and other sectors.

As part of the PQS, you will work in financial audit and may also work in performance and best value audit.

Placements to local audit teams will be agreed by Audit Scotland's senior management and are aimed at helping to build experience within the professional field of audit. You will determine a clear set of objectives for each placement in agreement with your line manager, which will then be agreed with team managers.

As a school leaver, you will also join up with our graduate trainees and have peer support while you learn the job and engage with your studies.

## ICAS qualification

Successful completion of the academic element of the programme will lead to a recognised accountancy qualification and membership of the Institute of Chartered Accountants in Scotland (ICAS).

The training route will be determined by Audit Scotland in conjunction with ICAS.

The school leavers programme will use the direct entry route to train with ICAS. Under the ICAS direct entry route, trainee auditors will need to complete five full calendar years of work experience from when they enrol as a student. They are required to:

- record 750 days' work experience in their log book
- complete their Test of Competence (TC) after two to three years of experience, before embarking on the Test of Professional Skills (TPS) and, finally, the Test of Professional Expertise (TPE) in subsequent years.

## Knowledge and experience

You will have:

- achieved or are expected to achieve good results in Higher English and Maths by summer 2020 (any job offer would be conditional on achieving the expected results)
- good communication and interpersonal skills
- self-awareness and confidence to work using initiative
- ability to work well as part of a team
- ability to analyse information and think laterally and creatively
- good project management skills and be disciplined and organised.