

# Graduate Trainee Auditor

Professional Trainee Scheme  
2023 intake



## Overall purpose

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 340 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.

Our Graduate Trainee Scheme includes full sponsorship to become a qualified Chartered Accountant with ICAS. You'll get a prestigious, internationally recognised qualification, whilst being involved in varied and interesting work auditing public bodies in Scotland.

## What you will be doing

You will help your team to scope and deliver quality audit work across a range of public sector bodies, and in doing so, you will contribute to the development of audit plans and audit reports.

### Promoting and developing great audits

- Undertake audit assignments in accordance with professional standards and Audit Scotland's Quality Assurance Framework.
- Contribute to the development of appropriate audit methodologies, tools (e.g. data collection questionnaires) and techniques (e.g. research and sampling) tailored to the audit scope and designed to deliver a sufficient and appropriate evidence-base for the audit work.
- Identify key points arising from audits and form sound conclusions and constructive recommendations.
- Contribute to the drafting of accurate, clear and concise audit reports.
- Build strong relationships with staff in audited bodies and utilise these relationships to ensure successful outcomes that add credibility and value to the reputation and strategic aims of Audit Scotland.

### Enabling impact, innovation and improvement

- Undertake a programme of training with a view to becoming a professionally qualified accountant and complement this with a personal development programme to enhance your career prospects in Audit Scotland.
- You may be deployed across the organisation to provide specific expertise and contribute to project work in other areas - principally between Audit Services Group and Performance Audit & Best Value Group. This will normally be for a defined period on a rotational basis.
- Use professional and technical expertise and experience to challenge and support audited bodies to be accountable, to demonstrate sound governance and to achieve continuous improvement.

### Creating the right environment, culture and ways of working that allow people to flourish

- Identify and develop relationships with key stakeholders to maintain an understanding of the developments affecting the context of the audit so that our work is valid, and our recommendations are realistic and capable of being implemented.
- Maintain good working relationships across Audit Scotland and participate in collaborative working for the benefit of the Auditor General for Scotland/Accounts Commission, audited bodies, and other stakeholders.

## Person specification – specific knowledge and experience

<b>Essential</b>	<b>S, I or A*</b>
You'll need to have achieved or be on track to pass an undergraduate degree or above in any subject.	<b>S</b>
Strong numerical skills	<b>S &amp; A</b>
Strong verbal and written communication skills to be able to build and maintain relationships in your audit teams, across Audit Scotland, and with external stakeholders.	<b>S, I &amp; A</b>
You're self-aware and have the confidence to work using your own initiative but equally excel working as part of a team.	<b>S &amp; I</b>
You will demonstrate a commitment to studying for a professional qualification and be able to divide your time between work and study effectively.	<b>I</b>
An interest in Audit Scotland and/or the public sector as well as the Auditing and Accountancy profession	<b>S &amp; I</b>
Experience of Microsoft Office packages	<b>I</b>
Sound analytical skills to be able to effectively gather, interpret and evaluate data and translate into clear and concise audit reports.	<b>I &amp; A</b>

Disciplined and organised with good project management skills to plan and carry out audit activities and meet key deadlines.	I
<b>Desirable</b>	
You will demonstrate an ability to think laterally and creatively.	I

\*S = Shortlisting criteria

I = Interview criteria

A = Assessment / Exercise



## Other conditions

Audit Scotland is committed to ensuring that:

- We minimise our impact on the environment in accordance with Government policy affecting public sector organisations.
- We uphold the principles of equality, fairness & diversity.
- We all work within a safe environment and adhere to good standards of health & safety.
- All information is protected and managed appropriately.
- We maintain independence and political neutrality.

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## Organisational position

