

Manager

Audit quality and appointments – band 2B



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 320 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.

Audit quality and appointments (AQA) is an independent team that aims to increase confidence, understanding, and transparency in the quality of public audit in Scotland and manages the audit appointments for the Auditor General and Accounts Commission.

Overall purpose of the role

You will contribute to all aspects of AQA's responsibilities, which consist primarily of:

- Developing the Code of Audit Practice and related guidance on the wider scope of public audit.
- Advising the Auditor General and Accounts Commission on audit appointments, procuring and managing audit services.
- Developing the Audit Quality Framework.
- Managing the arrangements for assessing audit quality.
- Reporting on audit quality.
- Ensuring Non-Audit Services work is appropriate.
- Carrying out investigations into audit quality issues if serious concerns arise.
- Supporting Corporate Finance prepare Audit Scotland's annual budget and associated fee budget.
- Manage and approve audit fee claims and ensure that the regular billing of audit fees to bodies prepared by finance is correct.

What you will be doing

- Assist in identifying issues of audit quality, including Auditing (Code of Audit Practice, ISAs, and INTOSAI), Ethical and Quality Control Standards.
- Reviewing and updating the Audit Quality Framework and associated corporate policies for approval.
- Make professional, evidence-based judgements and identify recommendations.
- Assess and conclude on the reasonableness of judgements made by fellow audit professionals.
- Establish and maintain relationships with senior staff and audit engagement leads in Audit Scotland and the appointed firms to support the effective improvement of audit quality.
- Scope and conduct thematic studies into audit quality.
- Draft reports as required to explain complex accounting or auditing issues.
- Provide feedback to auditors on audit quality findings.

- Assist in the appointments, procuring and management of audit services.
- Monitor and review audit outputs against the Audit Quality Framework.
- Contribute to the management of Audit Scotland by participating in and contributing to corporate activities and working groups.

Knowledge and experience

- You will be a fully qualified accountant (CIPFA, ICAS, other CCAB, CIMA or equivalent) with practical post qualification experience of delivering high-quality audits, ideally in a public sector environment.
- You understand the importance of ensuring that the auditors carrying out public audit on behalf of the Auditor General and the Accounts Commission deliver high quality audit work.
- You will have strong technical auditing and accounting skills, ideally with public sector expertise.
- You will have excellent written and oral communication skills, including an ability to explain complex accounting and auditing concepts in an easily understandable manner to a non-accounting or non-auditing audience.
- You can challenge the judgements and quality of work performed by engagement leads and other members of the audit teams whose work is subject to review, including the largest and most complex audits.
- You can prepare balanced findings and make convincing and useful recommendations to improve the quality of public audit in Scotland.
- You can work with minimal supervision and taking sole responsibility for the accuracy and quality of the work product.
- You have strong project and time management skills to complete assignments within the timetable set and meet competing deadlines for the different pieces of work.
- You are able to lead on and/or provide valuable and timely input into drafting AQA reports.
- You can present AQA reports and briefing papers at forums that will include the Accounts Commission and Audit Scotland's Board.
- You have a good knowledge of excel including how to build and maintain complex spreadsheets.
- You understand the priorities and pressures facing public sector bodies and public sector auditors.
- You can manage external stakeholders to ensure audit quality evidence required under the Audit Quality Framework is available for audit quality reporting.
- You'll undertake professional and personal development to maintain technical expertise, meet CPD requirements and enhance your career prospects at Audit Scotland.

Person specification – specific knowledge and experience

Essential	S, I or A*
• You are a fully qualified accountant (CIPFA, ICAS, Other CCAB, CIMA or equivalent).	S
• You have demonstrable post qualification external audit experience– preferably in a public sector environment.	S and I
• You think creatively to research and analyse complex problems.	S and I
• You have experience of working with and maintaining good relationships with external stakeholders to deliver projects.	S and I

<ul style="list-style-type: none"> You use your judgement to present balanced findings and persuasive recommendations for improvement. 	S and I
<ul style="list-style-type: none"> You have experience of presenting reports and complex issues to committees. 	S and I
<ul style="list-style-type: none"> You have experience of reviewing the quality of audit work. 	S and I
<ul style="list-style-type: none"> You are up to date with the work of the Financial Reporting Council and understand the challenges facing the auditing profession to consistently deliver high quality audit work and how these challenges are being addressed. 	S and I
Desirable	
<ul style="list-style-type: none"> You will have practical experience of delivering audits to time, quality and cost (i.e. tight deadlines). 	S and I
<ul style="list-style-type: none"> Experience of the public sector including knowledge of public finances and policy. 	I
<ul style="list-style-type: none"> You have a high level of expertise in Excel. 	I
<ul style="list-style-type: none"> You are flexible and adaptable to change. 	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.

Organisational position

