



## Job descriptions

Writing new job descriptions can be time-consuming. Of course, every role is different but these templates will give you a head start when you need to recruit a new team member.

Chief audit executive

Internal audit manager

IT internal auditor

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### Chief audit executive

#### Position in organisation

Reports to the chair of the audit committee (or equivalent independent person).

#### Role purpose

A member of the executive team, balancing independent challenge of management with proactive development of best in class practices for governance, risk management and internal control approaches. Dynamic leadership is required to design, direct and manage all aspects of the internal audit function to deliver assurance programmes and provide advisory services using high calibre individuals. Ensuring that the internal audit function has the capacity and skill set appropriate to deliver the level of assurance sought by the board and audit committee.

#### Main responsibilities

- Develop and maintain an internal audit strategy for resourcing and delivery of services.
- Utilise (obtain where necessary) comprehensive risk information and professional judgement to define/create an annual audit plan for approval by the audit committee.
- Lead complex audits as appropriate.
- Influence a robust control environment, governance processes, and risk management practices through risk-based audit activities including validation of actions agreed by management.
- Regularly report assurance results and insightful trend analysis to the audit committee.
- Maintain an effective working relationship with external audit and relevant regulatory bodies.
- Build strong relationships with management to enable value-add consultation without compromising independence.
- Promote the value of a data culture, using data analytics where possible, actively collaborating with business intelligence colleagues to leverage capabilities.
- Encourage informed decision making that supports objective delivery within risk appetite boundaries.
- Generate risk management awareness to foster a culture of addressing threats before they materialise and maximising opportunities.

- Recruit, develop and retain within the organisation, high calibre individuals such that they perform to their full potential.
- Innovate ways of working by keeping up-to-date with leading internal audit best practices, learning from external quality assessments and participating in professional forums as appropriate.

## Person specification

- 15+ years in internal audit or relatable discipline.
- Commitment to the International Professional Practices Framework (IPPF), through membership of the Chartered Institute of Internal Auditors.
- Unyielding ethical character.
- Able to negotiate, persuade, influence and gain trust of others where no formal authority exists and can relate well to people at all levels with authenticity.
- Demonstrable ability to create the momentum for and lead change.
- Proficient at collaborative working with key stakeholders to realise the benefits of combined assurance.
- High aptitude for strategic/business acumen and critical thinking.

## Internal audit manager

### Position in organisation

Reports to the chief audit executive.

### Role purpose

To develop, plan and manage the delivery of reports to the audit committee providing an independent assessment of the efficiency and effectiveness of governance processes, risk management practices or internal controls. Actions to address areas of improvement will be agreed with management. As directed this role supervises and coaches internal auditors and/or oversees the audit work of third party auditors.

### Main responsibilities

- Undertake internal audit reviews as directed and communicate the results including actions that have been agreed to address areas of improvement. Examples of audits include strategic, operational, financial, clinical and compliance reviews, project audits and risk management reviews.
- During audits ensure that risk management approaches, including controls remain relevant to new standards/regulations, changes to processes from system implementations or business model transformation.
- Contribute to the development of the internal audit plan.
- Assist in the maintenance of a culture of accountability and integrity, personally adhering to high ethical standards.
- Facilitate the integration of risk management into day to day business activities and processes.
- Perform consultancy engagements as directed, including risk workshops, advising on policy documentation and providing training to business colleagues on governance, risk and control issues.
- Undertake any special investigatory assignments as required such as data breaches or suspected

fraud.

- Manage personal awareness of industry and business activities in order to ensure high level of commercial acumen.

## Person specification

- Graduate level calibre with 5 years internal audit or relatable operational experience.
- Qualified or working towards Certified Internal Auditor (CIA) qualification and / or the Chartered Internal Auditor (CMIA) qualification.
- Commitment to the International Professional Practices Framework (IPPF) through membership of the Chartered Institute of Internal Auditors.
- Extensive audit experience in complex environments and ideally across a number of sectors, and different sizes of organisations.
- Demonstrable independent mind-set and ability to challenge the status quo.
- Confident with technological concepts, digitalisation and collaboration tools.
- Strong interpersonal skills and ability to work closely with people at all levels of the organisation.
- Self-motivated with ability to work effectively under pressure and with high levels of personal resilience.

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## Internal auditor

### Position in organisation

Reports to the internal audit manager

### Role purpose

Responsible for assisting with fieldwork, maintaining evidence of audit testing and drafting reports on audits and investigations as allocated. Perform basic reviews without close supervision and assist with the follow up of agreed management actions. The complexity of tasks and degree of supervision required will evolve over time in line with the development of skills.

### Main responsibilities

- Manage personal delivery of allocated activities including prioritisation and time management; this may include testing and documenting controls, creating surveys, updating audit software, interviewing business colleagues, drafting reports, observing and documenting processes, documenting risk workshops and other audit related tasks.
- Undertake audit testing with business colleagues at all levels.
- Proactively identify risks and controls and contribute to their evaluation to arrive at an audit opinion.
- Manipulate, analyse and interpret disparate or large volume data to extract insight (data analytics).
- Follow up on the implement agreed recommendations and conduct periodic testing of the embeddedness and operating effectiveness of the actions taken to address internal audit findings.
- Support the delivery of projects to develop the internal audit function.

## Person specification

- Educated to A-level standard or equivalent, with a reasonable level of business acumen.
  - Qualified, working towards or able to commit to achieving the Certified Internal Auditor (CIA) qualification.
  - Sound digital skills transferable to data analytics, accounting software and databases.
  - Ability to communicate effectively in both a verbal and written format creating visual reports or presentations.
  - High attention to detail and inquisitive mind-set.
  - Appreciation of professional standards, laws, rules and regulations.
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## IT internal auditor

### Position in organisation

Reports to the chief audit executive or internal audit manager.

### Role purpose

To develop, plan and manage the delivery of reports that provide an independent assessment of the efficiency and effectiveness of IT governance processes, focussing on IT risk management practices and IT internal controls. Contribute to the delivery of the IT assurance element in the report to the Audit Committee. Actions to address areas of improvement will be agreed with management. As directed this role work with internal audit colleagues to address IT areas within general audit, and oversees the audit work of third party IT auditors.

### Main responsibilities

- Undertake IT internal audit reviews as directed to evaluate the technological landscape for mismanagement, fraud, data compromise/loss and inefficiency. Communicating the results including actions that have been agreed to address areas of improvement.
- Remit extends to collaborative working with third parties processing or storing data on behalf of the organisation.
- Contribute to the development of the internal audit plan from an IT perspective.
- Assist in the maintenance of a culture of accountability and integrity, personally adhering to high ethical standards.
- Facilitate the integration of IT risk management into day to day business activities and processes.
- Perform IT consultancy engagements as directed, including risk workshops, advising on policy documentation and providing training to business colleagues on IT governance, risk and control issues.
- Undertake any special investigatory assignments as required such as data breaches or suspected fraud.
- Manage personal awareness of industry and business activities in order to ensure high level of commercial acumen.

### Person specification

- Graduate level calibre with 5 years internal audit or relatable operational experience.

- Minimum CISA qualified, ideally ISO27001 trained and working towards the Certified Internal Auditor (CIA) qualification.
- Commitment to the International Professional Practices Framework (IPPF) through membership of the Chartered Institute of Internal Auditors.
- Extensive audit experience in complex IT environments using a variety of systems.
- Ability to translate technical concepts and risks into a language that all key stakeholders e.g. the Board and the Audit Committee understands.
- Demonstrable independent mind-set and ability to challenge the status quo.
- Strong interpersonal skills and ability to work closely with people at all levels of the organisation.
- Self-motivated with ability to work effectively under pressure and with high levels of personal resilience.