

Candidate pack

Controller of Audit

May 2022

Welcome

I am delighted you're interested in the unique and exciting role of Controller of Audit. Thank you.

This is an exciting opportunity for an outstanding professional to help shape the future of the audit of Scottish local government and develop the role of the Accounts Commission in the recovery of Scotland's public services.

The Accounts Commission secures the audit of Scottish local government. The Controller of Audit has a key role in helping the Commission deliver its statutory responsibilities, at a crucial time for Scottish councils and the other public bodies with whom they work.

Pressures around funding, deepening inequalities and increased demand on services - alongside the multiple impacts of Covid-19 and the urgent need to address climate change - have placed significant stress on councils. Councils are critical to Scotland's recovery from the pandemic and so they need a strong relationship with their communities, working with them to design and provide good public services, improving the quality of life for individuals and communities.

It is therefore vital that the audit of local government and wider public audit provides assurance on how well public money is spent, and in doing so helps local government to improve. It is the responsibility of the Accounts Commission to deliver such robust audit.

In my role as Chair of the Commission which I assumed at the start of 2022, I want the Commission to have a much higher profile in people's lives. We report in public, to the public – our monthly meetings are livestreamed. I want the Commission to inform and help strengthen



the relationship between local government and its communities, by providing clearer and more accessible reporting of council performance. I want people to regard the Commission's work as an important resource in their interaction with their council.

As the Commission's profile builds, so will that of the Controller of Audit. The Controller is the most important position appointed by the Commission and is required by statute. The Commission regards the Controller as the lead professional role in Scotland in reporting on the audit of local government. It is for the Controller to report on issues identified by local auditors, and for the Commission to test and report on the Controller's work. A critical issue is how well councils fulfil their statutory duty of Best Value. We believe Best Value is a valuable tool in helping provide the public with a comprehensive picture of how well a council is led, how it can improve, and how good its services are.

The nature of council services means that many of them are provided in partnership across different public bodies. The Commission therefore works closely with the Auditor General for Scotland, who is responsible for auditing the Scottish public sector beyond local government. Together we can publish joint reports on a national basis on matters affecting public services. The Controller also works with the more than 300 staff of Audit Scotland, which provides services to the Commission and the Auditor General, with audit firms who also carry out some of our audits, and with other scrutiny partners and other public sector and third sector stakeholders.

There will be much change ahead, and if you want to be part of that journey, then we look forward to hearing from you.

William Moyes

Chair of the Accounts Commission

May 2022

About the Accounts Commission

The Accounts Commission hold councils and other local government bodies in Scotland to account and help them improve by reporting to the public on their performance. We are appointed by Scottish ministers but operate impartially and independently of councils and the Scottish Government.

We expect councils and other local government bodies to achieve the highest standards of governance and financial management. We also expect them to fulfil their statutory duty of Best Value in how they use their resources and provide their services. Our work includes:

- securing and acting upon the external audit of Scotland's councils, health and social care Integration Joint Boards (IJBs) and other joint boards and committees
- assessing the performance of councils in relation to Best Value and community planning
- carrying out national performance audits and related work to help councils and IJBs improve their services
- requiring councils to publish information to help the public assess their performance.



Animation:
About the Accounts Commission



Report:
Strategy 2021-26



Report:
Annual report 2020/21

Last year, we reported on the audit of:



32

Councils



30

Integration Joint
Boards (IJBs)



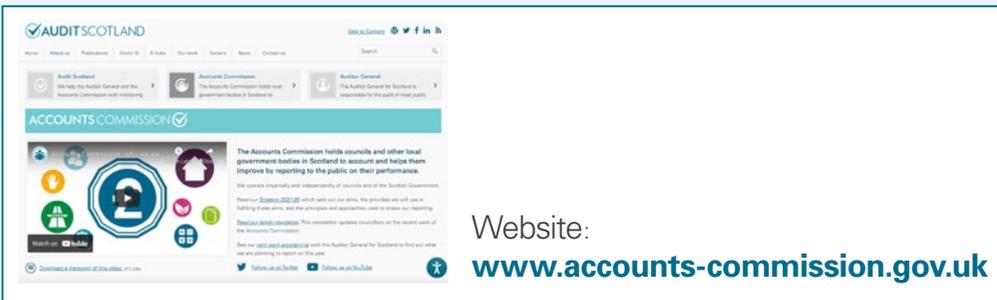
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Other local
government
bodies

At the core of our work is robust, independent and high-quality financial audit that supports effective scrutiny and transparency.

We deliver public audit in Scotland in conjunction with the Auditor General for Scotland, who secures and reports on the audit of the Scottish Government and other public bodies in Scotland, except local government bodies. The Auditor General is independent of the Scottish Government and the Scottish Parliament. We report in conjunction with the Auditor General, where appropriate, on matters across the public sector.

The audit work secured by the Commission is funded by £12.6m audit fees received from local government bodies.



About Audit Scotland

Established in 2000, Audit Scotland provides the Accounts Commission and the Auditor General and with the services they need to carry out their duties. It employs around 320 staff in a wide variety of roles, working from our main offices in Edinburgh, Glasgow, Aberdeen and Inverness and a range of flexible settings. Its annual budget is £30 million, comprising audit fees and Scottish Parliament funding.

The Accounts Commission and the Auditor General appoints auditors either in Audit Scotland or firms of auditors.

Role profile

The Controller of Audit has a statutory responsibility for reporting to the Accounts Commission on the accounts of local authorities and matters arising from those accounts, including local authorities' performance against their statutory duty of Best Value and community planning and empowerment.

The Controller is the prime professional role in reporting to the Accounts Commission on the audit of Scottish local government and is a senior member of staff of Audit Scotland. The Controller is expected to play a core role in shaping the audit of local government and in developing a culture of excellence in public audit in Scotland.

The role draws upon the work of appointed auditors. It also requires close collaboration with Audit Scotland's Executive Team in delivering Audit Scotland's responsibilities to the Commission and in providing leadership in Audit Scotland itself.

The Controller represents the Commission and public audit in Scotland externally and on external professional bodies, at seminars and forums.

Reporting to:

Chair of the Accounts Commission

Key relationships:

Accounts Commission members

Secretary to the Accounts Commission

Local authorities

Appointed auditors (both Audit Scotland Audit Directors and audit firms/partners)

Auditor General for Scotland

Audit Scotland executive team

Audit firms/partners as required

Other information:

The Controller of Audit is accountable to the Accounts Commission for the quality of the Controller's products and the professional judgements the Controller makes.

Location:

Base location will be Audit Scotland's Edinburgh or Glasgow offices, but we support hybrid working and are flexible about working patterns. Given the organisational leadership nature of the role, the post holder will be expected to attend certain events in person, including monthly meetings of the Commission.

What you will be doing

The Controller of Audit has specific accountability and responsibility for:

- Acting as the lead professional for the reporting of the audit of local government in Scotland.
- Preparing and presenting reports covering the accounts of local authorities for the attention of the Accounts Commission. This may include matters arising from the audit which should be considered by the local authority or brought to the attention of the public.
- Preparing and presenting reports covering the performance by councils of their best value and community planning duties.
- Preparing and presenting special reports in respect of specific issues arising from the audit, such as illegality or loss due to negligence or misconduct.
- Taking a lead role in Audit Scotland, in conjunction with other Audit Scotland Executive Directors where appropriate, for working with and supporting the Accounts Commission, keeping them informed of emerging issues.
- Working with senior colleagues in Audit Scotland to deliver a programme of audit work and associated reporting, and thus ensuring that the Accounts Commission's work programme meets their expectations.
 - Develop audit reporting as a centre of excellence in public sector audit, ensuring consistent and balanced judgements are taken based on audit work which complies with the highest professional standards.
 - Drive quality in public audit in Scotland and sharing knowledge of excellence in this field with other UK and international audit agencies.
- Supporting the Commission in liaising with external stakeholders on the audit of local government, including Ministers, Parliament and councils.
- Building strategic relationships with key stakeholders and organisations so that matters arising from audits or specific issues can be dealt with in a professional way.
- The Controller of Audit will draw upon the resources of appointed auditors in Audit Scotland and the audit firms, and of various teams within Audit Scotland, and will work closely with other officers supporting the Commission including the Commission Secretary.
- The reports, and judgements and opinions contained within the reports, are of the Controller of Audit. There is no statutory provision to allow the delegation of the Controller of Audit's functions.

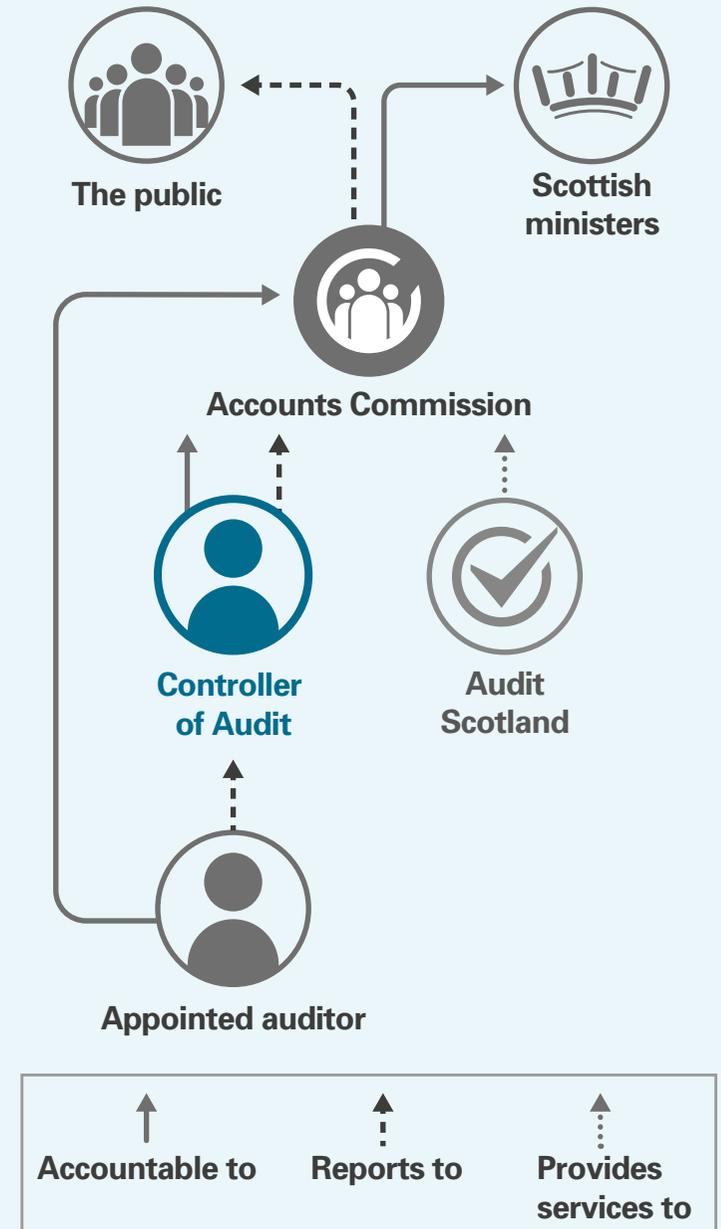
Other conditions

It is required by statute that the Controller of Audit shall be a member of staff of Audit Scotland.

Audit Scotland is committed to ensuring that:

- **We, in line with the Accounts Commission to whom we provide services, maintain independence and political neutrality.** The Controller of Audit has a responsibility to ensure that such values are upheld and promoted as part of our work.
- **Our adverse impact upon the environment is reduced as far as is reasonable and in accordance with government policy affecting public sector organisations.** The Controller of Audit should make decisions about travel and the use of other finite resources that reflect Audit Scotland's commitment to the environmental agenda. They will set an example for colleagues.
- **We uphold the principles of equality, fairness and diversity.** The Controller of Audit will ensure that the principles of equality, fairness and diversity are upheld. The way in which they go about the role should demonstrate Audit Scotland's commitment in this area and a thorough understanding of our policies, procedures and training material about equality and diversity. This will be evident in dealings with colleagues at all levels, clients and other stakeholders.
- **Everyone works within a safe environment and that working practices adhere to good standards of health and safety.** The Controller of Audit will lead by example with regards to health and safety and will be familiar with the health and safety requirements of their role, their responsibility for others and corporate responsibility. They will understand health and safety policy, procedure and training material.
- **Information is protected and managed appropriately.** The Controller of Audit has a duty to protect information gathered from inappropriate access, abuse, loss or damage and to manage that information in keeping with our information security principles. The Controller of Audit also has a duty to report inappropriate access, abuse, loss or damage to that information as quickly as possible, to assist fully in any subsequent investigation and comply with our information security policy/procedures including completing information management training if requested to do so.

Organisation chart

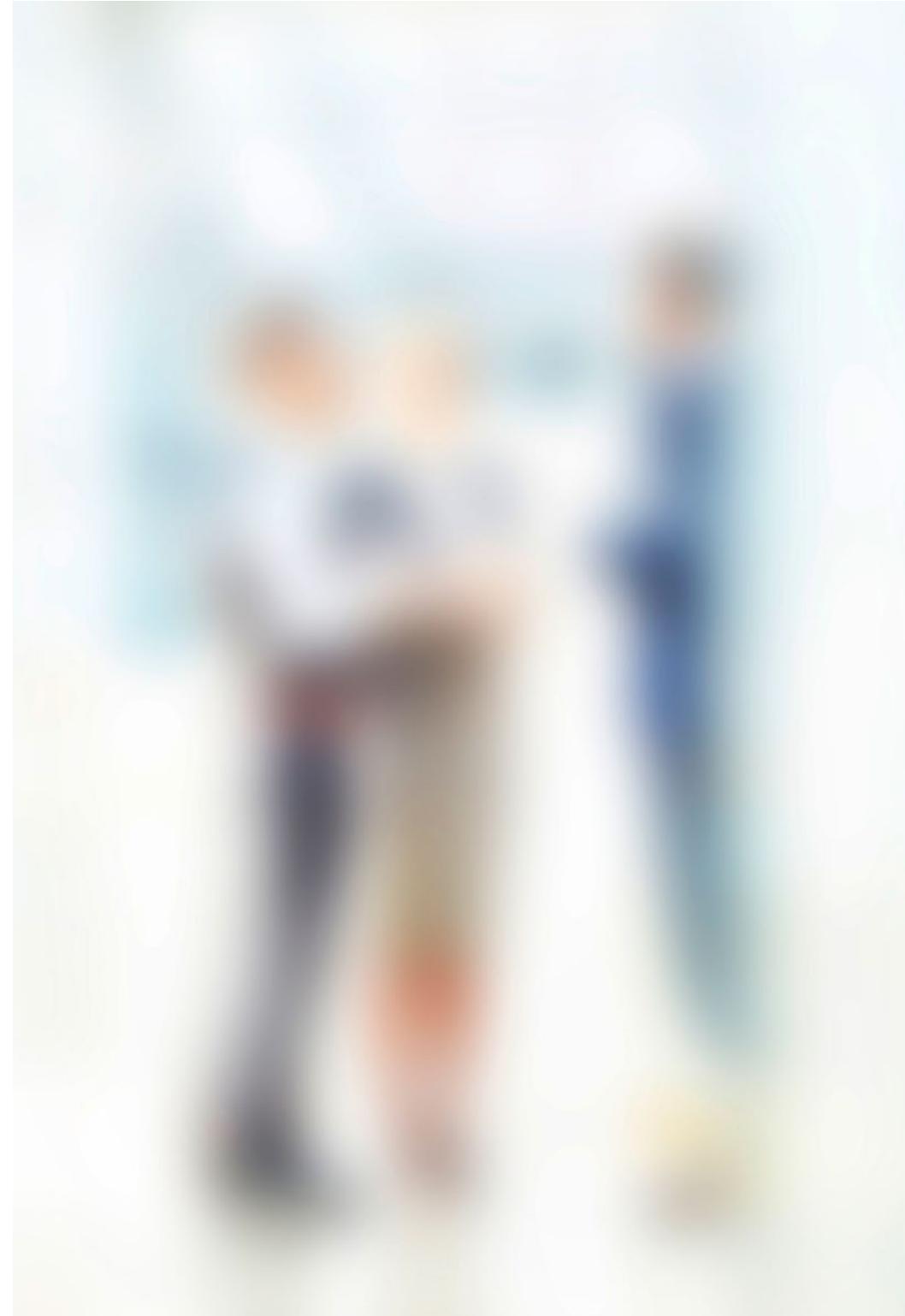


Person specification

Knowledge, skills and experience

Essential

- Experience of working in (or with) the public sector, resulting in a thorough appreciation of how the public sector works, the breadth of services it provides, the challenges it faces and the political environment in which it operates.
- Experience of audit, organisational performance management and service improvement. Able to present clear judgements in reports, with a strong evidence base and persuasive recommendations.
- Excellent knowledge of methodologies associated with evaluating service performance in public services and other types of scrutiny.
- Excellent communication/interpersonal skills including an ability to build trusting relationships with others to enable an open and collaborative environment.
- Experience of strategic management of resources – including associated budgeting and strategic planning.
- Ability to think strategically and creatively and deploy these skills to assess the role of audit and public reporting into future years.
- Educated to degree level (or in possession of demonstrable relevant experience).



Desirable

- Learning and development or organisational development experience.
- Experience at senior management level, in a public sector environment.

Personal attributes

- High integrity, holding the principles of equality, fairness, and diversity in all that you do.
- Committed and ambitious for the success of the Accounts Commission.
- Confident, inclusive and inspirational leader able to motivate and develop multi-disciplinary teams to achieve common objectives.
- Collaborative team player with excellent interpersonal and relationship building skills, with high degree of emotional intelligence and an ability to influence, persuade and negotiate at the highest levels.
- Politically astute and sensitive with excellent judgement, common sense and diplomacy.
- Inclusive, collegiate team leader able to provide clear delegation with responsibility, authority and accountability.
- Clear strategic systems thinker, able to prioritise business issues, maximise efficiencies and solve problems.
- Delivery and oriented towards continuous improvement.
- Commercially astute and values driven.
- Resilient and able to manage in a dynamic and ambiguous environment.
- Willing and able to take tough but fair decisions and to explain them.
- High personal integrity, able to uphold corporate values in line with good corporate governance.
- Committed to fairness, diversity and inclusion.

Recruitment timetable

Activity	Date
Closing date for receipt of applications (17:00hrs)	3 June 2022
Preliminary interviews with GatenbySanderson	13 June to 24 June 2022
Informal conversations and assessments	4 July to 8 July 2022
Final panel interviews	18 July to 22 July 2022

Remuneration

Your reward for a job well done

Remuneration for this role is a spot rate salary. You may also receive an annual basic increase (sometimes known as a cost-of-living award), in line with our wider organisational pay review.

Pay band minimum: £98,446

Pay band maximum: £130,284

Salary on appointment is open to negotiation dependent on experience.

We offer a package that aims to look after your health and wellbeing, work-life balance, development and the money in your pocket. Here's a taste of it:

Holidays

Up to 38 days holiday (inclusive of eight floating public holidays), four fixed public holidays.

Flexible working

We have a clear commitment to a whole range of flexible working options, giving you freedom about where and when you start and finish work.

Keeping fit and healthy

We'll support you with an annual wellbeing and lifestyle medical check-up and access to counselling. We run a cycle-to-work scheme.

Never stop learning

We invest heavily in your learning and development with training programmes and courses, personal to you.

Security for your future pension and dependants

You can join our defined-benefit, career-average pension scheme, offering 3x death in service cover plus a further 2x life insurance from us and 19.4 per cent employer's contribution.

Making your money go further

You can get discounts from major retailers with our innovative savings, allowing you to make your money go further.

We care about your family

New parents can get extra time off at enhanced pay and we fully support many forms of flexible working for peace of mind when returning to work.

Paid professional subscriptions

Whether your qualification body is CIPFA, ICAS or something else, we believe in your continuous professional development.

Season ticket loan

Save on your commute with our interest-free loans for annual season tickets.

How to apply

This appointment will be made based on the quality of your written application evaluation and interview, which will include a presentation. To apply for this post please visit www.gatenbysanderson.com/jobs/GSe86811

For an informal discussion about the role, contact our recruitment partners, GatenbySanderson:

Duncan Ewart on 07471 037071 or
Stephanie Wilson on 07880 382745

Register your details and then submit the following to us no later than 17:00hrs on 3 June 2022.

Please note that Audit Scotland is signed up to the Disability Confident employer scheme. Under this Scheme we guarantee to interview all applicants with a disability who meet the minimum essential requirements of the role profile. If applicable, please ensure that you complete the 'disability confident' request when applying.



Please ensure that you provide the following information:

- 1.** A CV setting out your career history, highlighting your key responsibilities and achievements in your current and previous roles. Please ensure you have provided reasons for any gaps, especially within the past two years.
- 2.** A supporting statement (of not more than three pages) detailing how you can address the essential and desirable criteria in the person specification and how your behaviours align with those of the Accounts Commission and Audit Scotland.
- 3.** Daytime, evening and/or mobile telephone numbers as well as your personal email address (to be used with discretion).
- 4.** Contact details for two referees. Referees should be people who can comment authoritatively on you as a person and as an employee and must include your current or most recent employer or his/her authorised representative. Confidential references are taken up on candidates shortlisted for formal interviews. However, we will refer back to you for confirmation that referees may be approached before any contact is made with them.
- 5.** A completed diversity monitoring form.

Should you have any queries with regard to the application process, please contact Sara Prescott on 0113 205 6111 or via sara.prescott@gatenbysanderson.com

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Accounts Commission's published material is available for download on the website in a number of formats. For information on our accessibility principles, please visit:

www.audit-scotland.gov.uk/accessibility

For the latest news follow us on social media or [subscribe to our email alerts](#).

ACCOUNTS COMMISSION 

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