

## **RESPONSIBILITIES AND DUTIES OF STAFF**

1. This document sets out a broad description of the main responsibilities and duties of each grade. Detailed descriptions of each grade are set out in the attached Appendices referred to below:

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2. General descriptions of the duties and responsibilities are:

### **Directorate (Assistant Auditor General and Director)**

The overall planning, management and performance of NIAO's audit and other work.

### **Audit Manager**

The day to day management of Branches carrying out NIAO's financial audit, VFM work, local government audit work and central activities, including the supervision and desk training of staff.

### **Senior Auditor (Higher); Senior Auditor and Auditor**

These grades carry out audit fieldwork operating individually or in teams; they supervise the work of junior staff.

### **Assistant Auditor**

This is the Office's main trainee grade; mainly studying for a professional accountancy qualification.

## **Technician Staff**

These staff are training for, or have qualified for membership of, a body approved by the Office for technical training. The Audit Technician stream comprises staff who are recruited and trained to undertake work on the audit of accounts and on VFM studies.

### **Audit Technician (Higher)**

This is the senior grade in the technician stream. AT(H) will have proven through training, experience and performance an ability to undertake duties broadly similar to qualified professional accountants in the Auditor grade.

### **Audit Technician (AT)**

This is the basic technician grade to which ATTs advance on completion of training and satisfactory performance over a specified period.

### **Audit Technician Trainees (ATT)**

This is a training grade in which staff gain experience of basic audit work and study for a technician qualification – normally IATI or CIPFA's Certificate and Diploma in Audit.

## **NIAO – DIRECTORATE (ASSISTANT AUDITOR GENERAL AND DIRECTOR)**

1. The NIAO is structured as four separate Divisions, each headed by an Assistant Auditor General (AAG) supported by a number of Directors (D).
2. Each member of the Directorate has an allocation of work for which they are fully responsible to the C&AG for quality of output and timeliness. Directors do not have their work assessed by Assistant Auditors General nor are they required to report to AAGs on any aspect of the day to day management of their work. However there should be a good level of co-operation and co-ordination within the Directorate to ensure the timely delivery of the Office's outputs.
3. Following approval of the Strategic Plans the overall allocation of staff to the three audit divisions and the Central Division is decided by the C&AG in consultation with the AAG-Personnel and the appropriate AAG.
4. In the cases of the Financial Audit Division, the VFM Division and the Local Government Audit the AAG is responsible for submission of a unified Strategic Plan covering all work and within that proposals for the allocation of audits to her/himself and the Directors. When the Plan has been approved by the C&AG the AAG is responsible for proposed postings of staff to the Directors. These should be agreed with the AAG-Personnel before being implemented.
5. In the case of the Central Division the AAG submits the Strategic Plan covering the areas for which he has responsibility. These include the central personnel function which ensures that the Office is adequately staffed overall. It also includes career development and training and development of staff. Once the Plan has been approved by the C&AG the AAG is responsible for the postings of staff within the Division.

6. Subject to the foregoing the duties of members of the Directorate are set out in more detail below:
7. Directorate staff report direct to the Comptroller and Auditor General (C&AG).
8. As members of the Senior Management Group, the Directorate contribute to the efficient and effective running of the Office through:
  - helping to formulate and review NIAO policies and objectives;
  - reviewing strategic and corporate planning proposals;
  - reviewing audit and administrative methodology;
  - establishing priorities in the use of NIAO resources;
  - ensuring high quality in external outputs such as Financial Audit Reports, VFM Reports and PAC briefs;
  - advising the C&AG on matters involving difficult professional judgements; and,
  - receiving and assisting senior official visitors.
9. Each member of the Directorate is responsible for the strategy, direction and management of their designated area of work. The key responsibilities for which a member of the Directorate is held accountable in relation to their area of work are:
  - the effective and efficient direction and management of staff allocated to them;
  - the production and implementation of strategic plans;

- the prompt and economic completion of audits of accounts to the approved standard;
- the delivery, on time and within budget, of VFM studies and reports to a satisfactory standard of quality; and,
- the cost-effective, timely and high quality development, dissemination and/or implementation of NIAO policies, procedures and methodologies.

10. Discharge of these responsibilities may involve any or all of the following:

(a) *Direction and Management*

- agreeing divisional staff complements and ensuring the appropriate deployment of staff and distribution of duties;
- ensuring that work is delegated as appropriate;
- promoting good working relationships at all levels, ensuring adequate awareness of relevant objectives and policies including the NIAO's Equality Scheme;
- regularly communicating with staff and, as appropriate, other colleagues about developments and progress;
- acting as Reporting Officer for annual staff reports on AMs and as Reviewing Officer for other staff;
- counselling, encouraging and disciplining staff as appropriate; ensuring that training, career development and welfare needs of all staff are met and that morale is high;

- promoting the development and dissemination of NIAO policies and guidance;
- ensuring compliance with NIAO audit standards and procedures; and, as required, guiding staff about matters of professional practice and judgement; and,
- overall responsibility for ensuring effective desk training of all staff.

(b) ***Strategic Planning***

- preparing strategic plans in accordance with NIAO policies and objectives;
- agreeing with senior management the strategy and priorities;
- ensuring effective planning to implement the approved strategy; and,
- monitoring and controlling the execution of work programmes to agreed timings and priorities.

(c) ***Financial Audit***

- approving detailed plans for specific audits;
- ensuring that communications at senior management level with audited bodies are maintained and developed;
- carrying out the second stage review of accounts within the work area;
- reviewing and issuing Management Letters as appropriate;

- consulting senior management in cases where sensitive or difficult judgements arise and in all cases where audit qualification is a possibility;
- advising senior management on formal reports to NI Assembly/Parliament; submitting drafts as appropriate; and,
- managing independent procedural reviews of the audit of accounts in other Directorates as requested.

(d) *Value for Money Audit*

- establishing arrangements for necessary survey and marking work;
- establishing and developing good relationships with departments and external authorities who are concerned with the work areas covered by the member of the Directorate and who might be expected to contribute to the Office's understanding of it;
- setting the framework for, planning and directing the conduct of, VFM studies (identifying fundamental issues, injecting and stimulating ideas and developing lines of enquiry etc);
- identifying what outside assistance might be deployed and ensuring that this, as well as internal resources, is used effectively;
- informing senior management of plans and progress seeking approval to major departures from plans as necessary;
- approving and submitting outline C&AG's Report; reviewing, if necessary revising, and submitting final draft Report;
- seeking and clearing Departmental observations;

- processing Reports through PAC, including providing brief for Chairman and Members, attending any briefing meetings and PAC sessions, evaluating results of PAC examination, providing draft PAC Report and evaluating Treasury Minutes; and,
- providing timely feedback to staff on the progress of studies.

11. In addition to the responsibilities and duties identified above there are also some more general responsibilities which a member of the Directorate will be required to fulfil.

These will include:-

- keeping abreast of developments in the accountancy and audit fields generally, and in matters relevant to the specific area of work; ensuring continuing personal and divisional professional competence;
- preparing/approving responses to enquiries addressed to the C&AG by PAC Chairman and members, MLAs/MPs, client departments, outside bodies and members of the public;
- serving on recruitment and promotion boards as required;

and may include:-

- contributing to the Office's training and recruitment programmes as required, including, where appropriate, the conduct of mock vivas for P3 trainees; and
- serving on official working parties, committees and review teams as required.

12. The responsibilities of the Directorate in Central Division are also likely to include:-

- establishing arrangements for the efficient and cost-effective execution of both developmental and demand-led work;

- initiating and reviewing developmental proposals and, where required, providing suitable, high quality input;
- seeking approval for policies, procedures and methodologies developed by the Division; arranging for the timely and efficient implementation of approved policies, procedure and methodologies;
- informing senior management of plans and progress; seeking approval for major departures from plans;
- responding speedily to initiatives and enquiries from senior management; advising and briefing senior management as appropriate;
- liaising closely with other divisions, particularly where work responsibilities overlap;
- taking decisions on difficult enquiries or case-work;
- commenting, as appropriate, on output from other divisions;
- as necessary, providing high quality guidance, advice and training to staff on technical, managerial and administrative matters; and
- ensuring compliance throughout the Office with statutory requirements including the NIAO's Equality Scheme.

## NIAO – AUDIT MANAGER

1. Audit Managers report to the Directorate as appropriate to the specific task in hand.

The key responsibilities for which an Audit Manager is held accountable are:-

- the effective and efficient management of his/her Branch or team;
- the production and implementation of Branch work programmes derived from the strategic plan;
- the effective management of financial audits and timely review and submission of accounts audited to the required standard;
- the organisation, progress and timely completion of VFM studies, the subsequent review of audit findings and the drafting of high quality report material; and,
- contributing as required to the cost-effective, timely and high quality development, dissemination and/or implementation of designated NIAO policies, procedures and methodology.

2. Discharge of these AM responsibilities is likely to involve:-

- (a) ***Organisation and Management***

- deputising for members of the Directorate when required; advising the Directorate across the range of the Division's business as appropriate;
- ensuring that work is fully delegated as appropriate;

- regularly communicating with staff and, as appropriate, other colleagues about developments and work progress;
- managing the timely allocation of responsibilities to staff having regard to their individual capacities;
- acting as Reporting Officer for SAs (where appropriate) and Auditors, and as Reviewing Officer for staff below Auditor, where appropriate;
- monitoring Branch leave and attendance;
- counselling, advising and disciplining staff as appropriate; promoting job-related, developmental and professional training; acting as CIPFA Office Tutor when required;
- ensuring effective desk training of his/her staff;
- acting as Branch Welfare Officer; contributing to high staff morale;
- ensuring as far as possible the adequacy of the working environment (including health and safety aspects) and ready access to office machinery and other essential facilities;
- overseeing the security of classified/sensitive information;
- compiling audit fee calculations; contributing to the budgeting and control of T&S costs; and,
- ensuring that the duties of absent staff are carried out as necessary
- compliance with the Office's Equality Scheme.

(b) ***Planning and Monitoring***

- contributing as required to the Division's strategic plans;
- ensuring effective planning within his/her area of responsibility to implement the approved strategy;
- reviewing detailed plans and work programmes for specific audits;
- monitoring progress against plans, signalling departures from plan and recommending action to safeguard quality and target dates;
- ensuring the optimum use of the Central Division's expertise;
- promoting best practice in audit methodology; assimilating changes in working practices; advising the Directorate and other staff on professional, technical and audit management matters as required; and,
- contributing, as required to Divisional returns on impacts of audit work.

(c) ***Financial Audit***

- establishing arrangements for the timely completion of specific audits (including detailed audit plans);
- maintaining good relations with audited bodies; preparing briefs for Directorate liaison;
- exercising overall responsibility for first stage review (ensuring work carried out to prescribed standards and sufficient to support an audit opinion) – this may involve undertaking direct review work or

sufficient oversight to ensure that reviews are properly carried out where delegated;

- formulating and drafting audit opinions; making recommendations concerning account qualification; vetting and approving draft Management Letters for submission to the Directorate;
- submitting audit results to the Directorate with recommendations for action; identifying and recording findings with VFM study potential; and,
- arranging the preparation of audited accounts for publication; reviewing printer's copy.

(d) *Value for Money Audit*

- arranging survey and marking work;
- seeking and influencing the views, ideas and proposals of the Directorate; setting initial objectives, sub-objectives and tasks;
- drafting/co-ordinating and submitting preliminary study reports; attending preliminary study meetings;
- effective liaison with middle/senior management of audited bodies and with specialists, external authorities, companies consulted/employed by the NIAO; briefing for Directorate liaison;
- monitoring the activities and findings of staff and, where appropriate, consultants or other advisers throughout main investigation stage; ensuring completeness of investigation; reviewing audit evidence to ensure it fully supports reported findings; identifying fresh areas of

enquiry and recommending when to curtail investigations; providing periodic progress reports;

- assembling, sifting and contributing material for outline reports; submitting outline for approval;
- approving draft letters; issuing/submitting such letters as appropriate;
- co-ordinating and preparing material for draft C&AG's Report; submitting for review; managing further enquiry/re-drafting resulting from Directorate review;
- advising Directorate on issues raised by Departmental/AO observations;
- where required, contributing to the drafting of PAC briefs and PAC Reports; attending briefing meetings, PAC sessions and debriefings; providing advice on points arising from Treasury Minutes; and,
- providing timely feedback to study teams on progress and outcome of VFM studies.

3. In addition to the responsibilities and duties identified above there are also some more general responsibilities which an Audit Manager will be required to fulfil. These will include:-

- advising audited organisations on the application of accounting techniques and on accounting/audit developments;
- background reading and dissemination to staff of information of relevance to the Division; keeping abreast of wider developments in the audit and accounting fields; ensuring continued personal and divisional professional competence;

- drafting/co-ordinating replies to external correspondence and internal enquiries;
- receiving and assisting official visitors as required;

and may include:-

- contributing to the Office's training and recruitment programmes and undertaking CIPFA examiner duties as required;
- serving on official working parties, committees and review teams as required; and,
- such other duties as the Directorate may consider as appropriate to the grade.

4. Within the Central Division, AM responsibilities are also likely to involve:-

- as directed, undertaking developmental work requiring significant intellectual input; formulating well considered, practicable proposals and recommendations;
- undertaking demand-led work and where appropriate submitting results for review at more senior level;
- reviewing delegated developmental and other work and submitting the results to the Directorate;
- preparing good quality briefings for senior management;
- liaising closely, at appropriate levels, with other Divisions;
- as required, analysing and co-ordinating output from other Divisions;

- preparing and providing suitable guidance, advice and training to staff on technical and administrative matters; and
- ensuring the smooth, efficient and effective conduct of day-to-day business.

## **NIAO – SENIOR AUDITOR (HIGHER) AND SENIOR AUDITOR**

1. Although the responsibilities of the Senior Auditor (Higher) and Senior Auditor grades are the same, the Senior Auditor (Higher) will have proven ability to undertake all of these responsibilities at higher than average standard for Senior Auditors.
2. Senior Auditors (Higher) and Senior Auditors generally report to Audit Managers but may report to the Directorate as appropriate. They normally operate within audit sections and perform work appropriate to professionally qualified staff. The key responsibilities for which they are held accountable are:-
  - the effective supervision and desk training of junior staff, including team leading;
  - the preparation and implementation of high quality work programmes relevant to his/her area of responsibility;
  - the timely submission of accounts, audited to the required standard;
  - the timely submission of VFM audit findings and the drafting of report material of high quality; and,
  - the timely, high quality development and/or implementation of aspects of NIAO policy, procedure and methodology.
3. Discharge of these responsibilities will involve some or all of the duties listed below. Whilst all SA(H)s/SAs may perform any of the specified duties and responsibilities,

line managers will take due account of any experience or capability limitations when setting tasks:-

(a) ***Organisation and Management***

- deputising for AM when required; advising more senior staff as appropriate;
- acting as lead SA(H)/SA for nominated audits;
- subject to AM or Directorate responsibility, allocating work to subordinate staff and reviewing their output;
- as directed, acting as Reporting Officer for audit and support staff below SA; including performance assessment, day to day counselling; providing job-related training; promoting general developmental training; advising on CIPFA projects; promoting high motivation and morale amongst junior staff;
- keeping abreast of and developing changes in audit methodology; providing advice and guidance on the application of techniques and approaches to audit work;
- keeping management informed of any need to depart from planned activity and advising accordingly; and,
- providing desk training to junior staff;
- complying with the NIAO's Equality Scheme.

(b) *Planning*

- maintaining a good knowledge of the audited body (reviewing constitution, organisational structures, published accounts and previous papers etc) and liaising as appropriate;
- preparing audit plans (making recommendations on audit approach, methodology, materiality, risk, use of specialists and reliance on internal audit etc); and,
- assessing staffing requirements; scheduling staff resources against timetables; preparing time budgets.

(c) *Financial Audit*

- to prescribed standards, conducting fieldwork (compliance and substantive testing, analytical review, liaison with specialists, evaluation and resolution of errors, completing check lists/documentation etc), particularly for the more complex and high risk accounts or areas of accounts;
- as directed, carrying out first stage review work (in-line formal review of the working papers of junior staff engaged on fieldwork for designated audits/areas of audit);
- submitting to line managers (AM, Directorate as appropriate) completed audit work, preparing printers proofs of audited accounts;
- collating material for, and drafting Management Letters; reviewing draft Letters prepared by junior staff; and,
- providing briefing (progress reports etc) to management as required.

(d) *Value for Money Audit*

- undertaking general survey and marking work;
- preparing briefs for meetings with senior staff of audited bodies;
- carrying out or contributing to pilot studies;
- acting as study team leader or team member (planning, collecting and evaluating evidence, documenting, reviewing and submitting results); drafting/issuing relevant letters, dealing with replies etc;
- drafting for C&AG's Report; providing information and advice for further stages of Report;
- contributing as directed to PAC briefings, de-briefings and Reports; and,
- providing timely feedback to junior staff on progress and outcome of VFM studies.

4. In addition to the responsibilities and duties identified above there are some more general responsibilities which an SA(H)/SA will be required to fulfil. These include:-

- advising audited bodies on the application of accounting and audit techniques etc;
- background reading and dissemination of matters material to the work in hand; keeping abreast of wider developments in the accounting and audit fields; ensuring continued personal and professional competence and familiarity with the NIAO's auditing standards and procedures;
- contributing/replying to external and internal correspondence;

and may include:-

- contributing to the Office's internal training and recruitment programmes as required;
- serving on official working parties, committees and review teams as required; and,
- such other duties as the AM considers appropriate to the grade.

5. Within the Central Division, SA(H)/SA responsibilities are also likely to involve:-

- undertaking developmental work in specific policy or other areas; formulating sensible and practicable proposals and recommendations;
- undertaking demand-led work and where appropriate submitting results for review at more senior level;
- contributing to briefs for senior management and the Directorate;
- liaising closely, at appropriate levels, with other Divisions;
- as required, analysing and co-ordinating output from other Divisions;
- as required, preparing and providing suitable guidance, advice and training to staff on technical and administrative matters; and,
- contributing to the efficient and effective conduct of the Division's day-to-day business.

## NIAO – AUDITOR (A)

1. Auditors normally report to Audit Managers often through Senior Auditors (Higher) or Senior Auditors. The responsibilities of the Auditor grade are very similar to those of the Senior Auditor grade, but Senior Auditors will normally have greater experience and a proven ability to undertake all of these responsibilities at higher than average standard for Auditors.
2. The complexity and range of work undertaken by Auditors will increase as they gain experience. The key responsibilities for which Auditors are held accountable are:
  - the effective supervision and desk training of junior staff, including team leading;
  - the preparation and implementation of high quality work programmes relevant to his/her area of responsibility;
  - the timely submission of accounts, audited to the required standard;
  - the timely submission of VFM audit findings and the drafting of report material of high quality; and,
  - the timely, high quality development and/or implementation of aspects of NIAO policy, procedure and methodology.
3. Discharge of these responsibilities will involve an Auditor in some or all of the duties listed below. Whilst all Auditors may perform any of the specified duties and responsibilities, line managers will take due account of any experience or capability limitations when setting tasks:-

(a) ***Organisation and Management***

- deputising for SA when required; advising more senior staff as appropriate;
- acting as lead auditor for nominated audits;
- subject to SA/SA(H), AM or Directorate responsibility, allocating work to subordinate staff and reviewing their output, and reporting on performance on individual jobs;
- as directed, providing job-related training; promoting general developmental training; advising on CIPFA projects; promoting high motivation and morale amongst junior staff;
- keeping abreast of and developing changes in audit methodology; providing advice and guidance on the application of techniques and approaches to audit work;
- keeping management informed of any need to depart from planned activity and advising accordingly;
- providing desk training to junior staff; and
- complying with the NIAO Equality Scheme.

(b) ***Planning***

- maintaining a good knowledge of the audited body (reviewing constitution, organisational structures, published accounts and previous papers etc) and liaising as appropriate;

- preparing audit plans (making recommendations on audit approach, methodology, materiality, risk, use of specialists and reliance on internal audit etc); and
- assessing staffing requirements; scheduling staff resources against timetables; preparing time budgets;

(c) ***Financial Audit***

- to prescribed standards, conducting fieldwork (compliance and substantive testing, analytical review, liaison with specialists, evaluation and resolution of errors, completing check lists/documentation etc), on designated accounts or areas of accounts;
- as directed, carrying out first stage review work (in-line formal review of the working papers of junior staff engaged on fieldwork for designated audits/areas of audit);
- submitting to line managers (SA, SA(H), AM as appropriate) completed audit work, preparing printers proofs of audited accounts;
- collating material for, and drafting Management Letters; reviewing draft Letters prepared by junior staff; and,
- providing briefing (progress reports etc) to management as required.

(d) ***Value for Money Audit***

- undertaking general survey and marking work;
- preparing briefs for meetings with senior staff of audited bodies;
- carrying out or contributing to pilot studies;

- acting as study team leader or team member (planning, collecting and evaluating evidence, documenting, reviewing and submitting results); drafting/issuing relevant letters, dealing with replies etc;
- drafting for C&AG's Report; providing information and advice for further stages of Report;
- contributing as directed to PAC briefings, de-briefings and Reports; and,
- providing timely feedback to junior staff on progress and outcome of VFM studies.

4. In addition to the responsibilities and duties identified above there are some more general responsibilities which an Auditor will be required to fulfil. These include:-

- advising audited bodies on the application of accounting and audit techniques etc;
- background reading and dissemination of matters material to the work in hand; keeping abreast of wider developments in the accounting and audit fields; ensuring continued personal and professional competence and familiarity with the NIAO's auditing standards and procedures;
- contributing/replying to external and internal correspondence;

and may include:-

- contributing to the Office's internal training and recruitment programmes as required;
- serving on official working parties, committees and review teams as required; and,

- such other duties as the AM considers appropriate to the grade.

## NIAO – ASSISTANT AUDITOR (AA)

1. Assistant Auditors are trainee accountants/auditors. They normally report to Auditors, Senior Auditors (Higher) or Senior Auditors. The key responsibilities for which an AA is held accountable are:

- the successful completion of professional training;
- effective participation in the audit of specified accounts; and
- effective participation, as required, in Divisional VFM studies.

2. Discharge of these responsibilities will involve an AA in the various duties listed below. However, the complexity and variety of work undertaken by AAs will normally increase progressively, and the degree of supervision reduce, as the postholder gains knowledge, skills and confidence. The various duties and responsibilities represent the full range appropriate to trainees in their final examination year and AAs with less experience will not normally be expected to undertake the full range of these duties.

(a) ***Professional Training***

- ensuring satisfactory attendance at college;
- ensuring satisfactory completion of all course work during the year; and,
- passing, within a set timetable, the various stages of the professional examinations, and obtaining the professional qualification.

(b) ***Financial Audit***

- familiarisation with the audited body (reviewing constitution, organisational structure, published accounts and previous working papers etc);
- for relatively straightforward accounts, preparing audit plans (including recommendations on audit approach, methods, materiality, risk, use of specialists, reliance on internal audit, timetables and staffing implications);
- under suitable supervision and to prescribed standards, carrying out fieldwork (including evaluating internal controls, compliance and substantive testing, analytical review, error evaluation and resolution, completing checklists and submitting for review etc);
- preparing documentation (including updating permanent file); preparing printer's proofs of audited accounts; and,
- drafting Management Letters.

(c) ***Value for Money Audit***

- under suitable supervision, carrying out minor VFM investigations;
- gathering and analysing information in support of larger VFM studies;
- formulating conclusions on evidence obtained and discussing with NIAO supervisor;
- discussing findings with audited bodies at junior/middle management level; and,

- contributing to draft C&AG's Report.

3. In addition to the responsibilities and duties identified above, AAs have some more general responsibilities, including:

- keeping abreast of developments in the NIAO, and in the accounting/audit fields generally; and
- complying with the NIAO's Equality Scheme.

AAs may also be responsible for:

- contributing to the NIAO recruitment programme as required;
- co-operating with the AM in ensuring that tasks of a clerical nature are carried out as necessary; and,
- such other duties as the AM may consider appropriate to the grade.

## NIAO - AUDIT TECHNICIAN (HIGHER) (AT(H))

1. AT(H)s generally report to Audit Managers often through SAs or SA(H)s. They normally operate within audit Branches and perform work appropriate to recently qualified staff. The key responsibilities for which an AT(H) is held accountable are:
  - the effective supervision and desk training of junior staff, including team leading;
  - the preparation and implementation of high quality work programmes relevant to his/her area of responsibility;
  - the timely submission of accounts, audited to the required standard;
  - the timely submission of VFM audit findings and the drafting of report material of high quality; and,
  - the timely, high quality development and/or implementation of aspects of NIAO policy, procedure and methodology.
  
2. Discharge of these responsibilities will involve an AT(H) in some or all of the duties listed below. Whilst all AT(H)s may perform any of the specified duties and responsibilities, line managers will take due account of any experience or capability limitations when setting tasks:-
  - (a) ***Organisation and Management***
    - deputising for SA when required; advising more senior staff as appropriate;

- subject to SA, SA(H), AM or Directorate responsibility, allocating work to subordinate staff, reviewing their output and reporting on performance on individual jobs;
- as directed, providing job-related training; promoting general developmental training; promoting high motivation and morale amongst junior staff;
- keeping abreast of and developing changes in audit methodology; providing advice and guidance on the application of techniques and approaches to audit work;
- keeping management informed of any need to depart from planned activity and advising accordingly;
- providing desk training to junior staff; and
- complying with the NIAO's Equality Scheme.

(b) *Planning*

- maintaining a good knowledge of the audited body (reviewing constitution, organisational structures, published accounts and previous working papers etc) and liaising as appropriate;
- preparing audit plans (making recommendations on audit approach, methodology, materiality, risk, use of specialists and reliance on internal audit etc); and,
- assessing staffing requirements; scheduling staff resources against timetables; preparing time budgets.

(c) ***Financial Audit***

- to prescribed standards, conducting fieldwork (compliance and substantive testing, analytical review, liaison with specialists, evaluation and resolution of errors, completing check lists/documentation etc);
- as directed, carrying out first stage review work (in-line formal review of the working papers of junior staff engaged on fieldwork for designated audits/areas of audit);
- submitting to line managers (SA, SA(H), AM and Directorate as appropriate) completed audit work, preparing printers proofs of audited accounts;
- collating material for, and drafting Management Letters; reviewing draft Letters prepared by junior staff; and,
- providing briefing (progress reports etc) to management as required;

(d) ***Value for Money Audit***

- undertaking general survey and marking work;
- preparing briefs for meetings with senior staff of audited bodies;
- carrying out or contributing to pilot studies;
- acting as study team leader or team member (planning, collecting and evaluating evidence, documenting, reviewing, and submitting results); drafting/issuing relevant letters, dealing with replies etc;

- drafting for C&AG's Report; providing information and advice for further stages of Report;
- contributing as directed to PAC briefings, de-briefings and Reports; and,
- providing timely feedback to junior staff on progress and outcome of VFM studies.

3. In addition to the responsibilities and duties identified above there are some more general responsibilities an AT(H) will be required to fulfil. These will include:-

- advising audited bodies on the application of accounting and audit techniques etc;
- background reading and dissemination of matters material to the work in hand; keeping abreast of wider developments in the accounting and audit fields; ensuring continued personal and professional competence and familiarity with the contents of the NIAO's auditing standards and procedures;
- contributing/replying to external and internal correspondence;

and may include:-

- contributing to the Office's internal training and recruitment programmes as required;
- serving on official working parties, committees and review teams as required; and,
- such other duties as the AM may consider appropriate to the grade.

## NIAO - AUDIT TECHNICIAN (AT)

1. Audit Technicians will normally report to Senior Auditors, Auditors or Audit Technicians (Higher) and their responsibilities involve participation in the audit of specified accounts, and divisional VFM studies. The complexity and variety of their work will increase progressively and the degree of supervision decrease as knowledge, skills and confidence develops. The various duties and responsibilities represent the full range appropriate to qualified ATs with at least 2 years' experience. Those with less experience will not normally be expected to undertake the full range of duties:-

(a) ***Financial Audit***

- familiarisation with the audited body (reviewing its constitution, organisational structure, published accounts and previous working papers etc);
- for relatively straightforward accounts, preparing audit plans (including recommendations on audit approach, methods, materiality, risk, use of specialists, reliance on internal audit, timetables and staffing implications);
- under suitable supervision and to prescribed standards, carrying out fieldwork (including evaluating internal controls, compliance and substantive testing, analytical review, error evaluation and resolution, completing checklists, submitting for review etc);
- preparing documentation (including updating permanent files and working papers), preparing printer's proofs of audited accounts; and,
- drafting management letters.

(b) ***Value for Money Audit***

- gathering and analysing information and assisting in VFM studies;
- formulating conclusions on evidence obtained and discussing with the NIAO line manager;
- discussing findings with audited bodies at junior/middle management level; and,
- contributing to draft C&AG's Reports.

(c) ***Other***

In addition to the responsibilities and duties identified above, ATs have some more general responsibilities, including:

- complying with the NIAO's Equality Scheme;
- keeping abreast of developments in the NIAO, and in the accounting/audit fields generally;
- co-operating with the Audit Manager in ensuring that tasks of a clerical nature are carried out as necessary; and,
- such other tasks as the AM may consider appropriate to the grade.

## NIAO - AUDIT TECHNICIAN TRAINEE (ATT)

1. ATTs will normally report to Auditor or AT(H). The key responsibilities for which an ATT is held accountable are:
  - the successful completion of technical training; and,
  - effective participation in the audit of specified accounts and Divisional VFM work.
  
2. Discharge of these responsibilities will involve an ATT in the various duties listed below. However, the complexity and variety of work undertaken by ATTs will normally increase progressively and the degree of supervision reduce as the postholder gains knowledge, skills and confidence. The various duties and responsibilities represent the full range appropriate to ATTs in their final examination year and those with less experience will not normally be expected to undertake the full range of these duties.

(a) *Training*

- ensuring satisfactory attendance at college;
- ensuring satisfactory completion of all necessary course work during the year; and,
- passing within a set timescale the various stages of the technician examinations and obtaining the relevant qualification.

(b) ***Financial & VFM Audit***

- reading files, reports and other background papers, to become familiar with the work of the body being audited;
- collecting and collating information and data, and preparing it for presentation in reports;
- obtaining vouchers, files, books of account, computer print-outs and other necessary documentation from auditees for examination and returning them in good order;
- pursuing specific enquiries on subjects under examination; and,
- accompanying other auditors to interview;

Additionally, duties more specifically related to financial audit work include:-

- updating permanent files;
- testing the accuracy of transactions in vouchers and accounts; and,
- carrying out minor audits under direction and supervision.

(c) ***Other***

Other duties should largely be audit-related (whether financial or VFM). Audit Managers should ensure that the time spent on tasks which are purely clerical in nature is kept to a minimum. Such duties may include:-

- setting up and maintaining databases and spreadsheets;

- obtaining files from Central Services Branch and returning them in good order;
- drafting short letters and minutes;
- checking printer's proofs;
- submitting returns (eg time sheets) within the prescribed timescales;
- filing papers;
- photocopying, up-dating legislation appropriate to the needs of the Division, maintaining manuals etc;
- providing support to other auditors in the Branch;
- compliance with the NIAO's Equality Scheme; and
- such other tasks as the AM may consider appropriate to the grade.