West Midlands Combined Authority

Job Description

Job Title:	Internal Audit Officer
Directorate/Team:	Law and Governance – Internal Audit
Location:	16 Summer Lane or other site/location
Responsible to:	Senior Internal Audit Officer
Responsible for:	No direct line management; may supervise junior staff or apprentices when required.
Key working relationships: (internal)	Head of Internal Audit & Information Governance, Audit Client Heads of Service, Risk Manager, internal 2nd line assurance functions, Governance Services, Finance, Programme and Project Management teams.
Key working relationships: (external)	In the conduct of audits; partner authorities, constituent councils, suppliers, service providers, and other public sector assurance bodies.

Purpose of the Post

The Internal Audit Officer will independently plan, deliver, and report a programme of risk-based audits across WMCA, providing impartial and evidence-driven assurance that governance, risk management, and internal control arrangements are effective. The postholder will exercise professional judgement in evaluating complex activities, identifying systemic weaknesses, analysing risks, and recommending corrective actions.

The role also contributes to the organisation's counter-fraud arrangements through participation in sensitive and complex investigations, including interviews, evidence gathering, and production of formal statements. The postholder ensures that all work aligns with the Global Internal Audit Standards (GIAS) and the Global Internal Audit Standards in the UK Public Sector application note.

Accountabilities

- Deliver assigned audits and investigations independently, meeting quality standards, audit methodology requirements, and agreed timelines.
- Provide clear, authoritative audit findings and recommendations that support improvements to governance, risk management, and internal controls.
- Maintain professional objectivity, independence, and confidentiality at all times.
- Uphold and promote the organisation's values, compliance responsibilities, and core expectations.

Responsibilities

Strategic

- Contribute to the development of the risk-based Internal Audit Plan by identifying emerging risks, systemic issues, control gaps, and areas requiring audit attention.
- Support the Head of Internal Audit & Information Governance and Senior Internal Audit Officers, Audit and Risk Committee and senior leadership by providing high-quality assurance outputs that inform decision-making and the Annual Governance Statement.

People

- Build and maintain constructive working relationships with senior managers and audit clients, providing professional challenge and advice while maintaining independence.

- Where required, support the development of junior staff through coaching on audit techniques, documentation standards, and professional behaviours.
- Influence stakeholders to strengthen risk culture and adopt more effective governance practices.

Operational

- Independently scope, plan, and deliver sometimes complexity audits, including areas with significant risk exposure, cross-functional processes, technology-related controls, and compliance-heavy activities.
- Perform detailed testing, data analysis, evidence collection, and evaluation of systems and processes.
- Produce high-quality audit reports with persuasive, evidence-based recommendations targeted at senior stakeholders.
- Support investigations into alleged fraud, irregularities, or malpractice, including obtaining witness statements, interviewing staff, and handling sensitive information.
- Ensure all audit documentation meets PSIAS and CIPFA standards.
- Track and verify completion of management actions for assigned audits.
- Maintain up-to-date technical knowledge, including audit approaches, risk management practices, and relevant legislation.

Financial

- Identify and quantify financial risks, inefficiencies, and potential value-for-money improvements in audit findings.
- Provide assurance over financial controls, financial reporting, contract management, procurement, grants, and programme spend.
- Make recommendations that strengthen financial stewardship across the organisation.

Other

- Handle confidential, sensitive, and protected information appropriately and securely.
- Work flexibly, including occasional work outside normal office hours to meet investigation or audit deadlines.
- Undertake any duties consistent with the role, as required by the Senior Internal Audit Officer or Head of Audit.

Person Specification

Candidates/post holders will be expected to demonstrate the following:	Essential / Desirable		How Evidenced?		
Experience	**E**	**D**	**A**	**I**	**T**
Demonstrable experience independently delivering end-to-end internal audits, including planning, scoping, fieldwork, analysis, and reporting.	X		X	X	
Experience of delivering audit and other assurance services to public sector entities.		X	X	X	
Experience in conducting investigations into irregularities or suspected fraud, including interviews and witness statements.		X	X	X	
Experience presenting complex audit findings to senior managers and influencing through evidence-based recommendations.	X		X	X	
Skills / Knowledge	**E**	**D**	**A**	**I**	**T**
Strong understanding of audit methodologies, risk assessment techniques, and internal control evaluation.	X		X	X	
Excellent analytical skills, including the ability to interpret complex data, identify underlying issues, and form sound judgements.	X		X	X	
Ability to remain independent, objective, and confident when challenging senior stakeholders.	X		X	X	

Strong written and verbal communication skills, able to produce compelling and concise audit reports.	X		X	X	
Strong working knowledge of GSIAS and the Global Internal Audit Standards in the UK Public Sector application note.	X			X	
Ability to handle sensitive and confidential information appropriately.	X		X		
Proficiency in Microsoft 365, audit management systems, and data analysis techniques.	X		X		
Qualification / Education / Training	**E**	**D**	**A**	**I**	**T**
CCAB, CMIIA, CIA or equivalent qualification (or working towards).		X	X		
Practical training in internal audit techniques and professional standards	X		X		
Counter-fraud or investigative training (e.g., ACFS, equivalent)		X	X		

Key: A = Application, **I** = Interview, **T** = Testing/Assessment

Core Expectations

Health, Safety & Wellbeing	All employees have a duty to take reasonable care for the health, safety, and wellbeing of themselves and of other persons who may be affected by their acts or omissions at work; and co-operate with their employer so far as is necessary to enable it to successfully discharge its own responsibilities in relation to health, safety, and wellbeing.
Equality & Diversity	Promote and champion equality and diversity in all aspects of the role.
Learning & Development	Participate in and take responsibility of any learning and development required to carry out this role effectively.
Performance Management	Actively engage in the performance management process and take responsibility for managing performance outcomes.
GDPR	Ensure the reasonable and proportionate protection, processing, sharing, and storing of WMCA information in accordance with the relevant legislation, corporate policies, and in the best interests of the data subjects (Data Protection/GDPR), the WMCA, our partners, and the West Midlands, in all aspects of the role.
Adherence to Policies	Be aware of and comply with all organisation policies.
Other	There may be a requirement to work outside normal office hours on occasion, including a requirement to work within stakeholder and partner offices within the WMCA constituent area on a regular basis.

Values

Our culture is underpinned by what we do and how we do it. Our behaviours outline the ways we need to work to deliver success, become truly inclusive, and make the organisation somewhere where everyone can give their best contribution.

Value	**Competency**	**Behaviour**
Collaborative	Team Focussed	Works as part of team, managing and leading.
	Service Driven	Customer, resident, and partner focussed.
Driven	Empowered & Accountable	Takes ownership and leads when needed.
	Performance Focused	Ambitious and going the extra mile.
Inclusive	‘One Organisation’ Mindset	Believe in each other’s expertise.
	Open & Honest	We do what we say we are going to do.
Innovative	Forward Thinking	Embrace change and open to new possibilities.
	Problem Solving	Go for clear and simple whenever possible.

Additional Post Requirements

Politically Restricted Post		Disclosure and Barring Service (DBS)				Vetting	
Yes ☐	No ☒	Basic ☐	Standard ☐	Enhanced ☐	None ☒	Yes ☐	No ☒

Job Evaluation Details			
Date Evaluation Agreed	**Job Family**	**Level/Grade**	**JEP Reference**
19/6/26		SP32-SP36	JEP767