



Job Description

Job Title	Audit Senior	Office	
Department	Audit and Accounts	Date	
Purpose			
Overseeing of audit and accounts prep jobs, ensuring deadlines are met and compliance with necessary regulations. Completing the job as far as possible before passing to the manager for review			
Reporting Lines			
Audit manager(s) and principals, depending on the job			
Main Responsibilities			
<u>Audit</u>			
<ul style="list-style-type: none">• Produce a detailed audit planning memorandum, including details of any potential difficulties that may have been encountered during previous audits and ensure correct tests are applied to produce sufficient audit evidence, discuss with principal/manager• Allocate sections to junior staff and brief on what is expected of them• Answer queries from juniors throughout the audit• Complete audits in accordance with MacIntyre Hudson audit procedures, with assistance from more Senior members of staff• Monitor the progress of jobs, ensure that budgets are met, address any problems that are encountered to ensure that the audit is finished within budget and timeframe• Check and supervise the work of more junior staff both onsite and in office and complete any sections as necessary• Ensure all hours worked on any client are recorded correctly, enabling a true reflection of the profitability of the job to be shown• Complete analysis of items for tax• Sign off audit sections, address any problems and/or queries and complete the file before passing it on to the manager/principal for review			
<ul style="list-style-type: none">• Completion of a job – tasks would include:<ul style="list-style-type: none">- filling in required forms- commentary on accounts- summary of outstanding points to managers- final analytical review- cast accounts, check referencing- ensure lead schedules agree to accounts- pass file to manager for review- clear all review points- make any amendments necessary• Draft some client letters			

Main Responsibilities continued

Accounts

- Check the work completed, produce review points for junior staff, monitor clearance of queries to ensure it is presentational and technically correct
- Calculate more complex areas for sets of accounts completed by junior members of staff (where appropriate)
- Prepare accounts from records and produce set of financial statements
- Produce a short summary on the contents of the accounts before passing to the principal/manager

Supervision and staff development

- Provide technical advice and guidance to more junior staff and give detailed help and training as required, to ensure skills are improved to enhance future effectiveness
- Monitor the performance of staff working on jobs; including giving feedback after files have been reviewed and completing audit review form at the end of each job, noting any training and development needs that have been identified
- Complete 6 monthly appraisals on juniors in team (where appropriate)

Communications

- Principals – if working directly for them. Clearance of review points and planning
- Audit Manager – progress on jobs, any technical issues, if time constraints on jobs, review planning, discuss review points
- Juniors/Semi seniors – delegate and review of work, provide assistance and guidance
- Secretaries - letters, bills, sets of accounts to type
- Clients – queries about the job
- Tax department – technical issues, passing CT comp for review
- Various others – banks, Inland Revenue, solicitors, other accountants
- Manager/HR – exam performance, ad hoc queries

Problems and Issues

- Manage deadlines – various jobs on go at once
- Work to budget
- Ensure resources are available up to and including completion
- Assist juniors and keeping them motivated

Decision making

- Decide on what to delegate to juniors
- Keeping track of time – where to cut back if need to
- Disclosure issues
- Judgement calls – if test does not produce the right results, what additional testing is required

Delegation

Juniors (depending on the size of client/industry)

- Bank reconciliations
- Fixed assets
- Sales and purchase transaction testing
- Systems notes/testing
- Payroll testing
- Profit and loss

Semi Senior (depending on the size of client/industry)

- Stock testing
- Debtors and creditors
- Draft CT computations
- Preparing financial statements

Qualifications and Skills

- ACA or ACCA, fully or nearly qualified with practice experience
- Good accounts preparation skills
- Competent planning and completion skills
- Computer experience – Sage, Excel, Word and tax software
- Previous experience of supervising junior members of staff (12 months plus experience)
- Good up-to-date technical knowledge including recent developments in accounting standards
- Communication – oral and written, ability to deal with variety of people in different environments
- Organised – ability to deal with a variety of tasks
- Client focused
- Commercially aware
- Team building skills
- Problem solving skills
- Ability to work well under pressure
- Be positive and committed to MH in dealings with both clients and staff