

Job profile – Quality Manager

Introduction

PSAA is a specially created company, owned and hosted by the Local Government Association. Its core business involves the appointment, oversight and monitoring of audit firms undertaking audits of local public bodies.

With effect from April 2015 PSAA has carried out these responsibilities under time-limited statutory powers delegated to it by the then Secretary of State for Communities and Local Government. Going forward it will increasingly perform these functions, including the setting of audit fees, as the specified “appointing person” for the auditors of principal local authorities and police bodies.

This and related changes have a number of significant implications for the company. The scope of its responsibilities will be reduced as successor arrangements are implemented in respect of NHS audits, Smaller Authorities’ assurance, Housing Benefit Subsidy certification and VFM profiles. The company’s turnover and staff numbers will reduce significantly. The legislative framework in which PSAA operates will be different in many important respects, not least reflecting the shift from a mandatory to an optional service. The overall local audit system landscape will also change, becoming more complex with the advent of new regulatory roles undertaken by the Financial Reporting Council (FRC) and one or more Recognised Supervisory Bodies approved by the FRC. In summary, whilst the scale and volume of PSAA’s work is reducing, complexity is potentially increasing, giving rise to a range of new and different risks, opportunities and challenges.

Going forward, PSAA’s business model will need to be adapted to reflect these changes and ensure the company’s continuing success. The Board believes there is a need to bring a new mindset and fresh thinking to its responsibilities building on the success of the opting in exercise in 2017. The company must develop a culture which is more explicitly focussed on the needs of the bodies and sectors it serves, maintaining open channels of communication with audited bodies and ensuring that the development of the business and its services is informed by and responsive to their needs. It also recognises a responsibility to play a leadership role, alongside other interested parties, to support the continuous improvement and development of the local public audit framework to ensure that it remains efficient and effective and delivers for users. As an illustration, responding to feedback already received, the company must develop and implement different and more effective arrangements for systematic monitoring and more informative reporting on audit quality –

audited bodies want evidence that quality is at least being maintained (as fees reduce) and ideally continuously improved.

Overridingly, the company's new business model must be focused on achievement of high levels of customer satisfaction and loyalty earned by the delivery of audit services which represent outstanding value in terms of both audit fees and audit quality. It must also strive to build its reputation as a key component of local audit arrangements and a reliable source of information and assurance to tax payers and members of the general public seeking to hold relevant bodies to account.

Overview

The post holder will be responsible for supporting the Senior Quality Manager (SQM) to lead and manage aspects of PSAA's statutory functions in relation to audit and related contract management functions including:

- monitoring firms' compliance with PSAA's regulatory requirements;
- liaison with key external stakeholders;
- the appointment of auditors;
- setting of scale fees;
- reviewing the quality of the firms' audit work; and
- reporting on aspects of auditors' work.
- any other appropriate duties as defined by the Chief Executive and/or the Board

The Quality Manager will report to the Senior Quality Manager

Key Responsibilities

Operational Management and Delivery

- To manage aspects of PSAA's statutory functions.
- To manage aspects of the process of specifying standards of performance for auditors and monitoring their performance against those standards.
- To manage aspects of the process of monitoring and reviewing the quality of auditors' work.
- To monitor developments and emerging issues relating to the audit regime.
- To contribute to the preparation of an annual report relating to the audit regime.
- To contribute to specific group or corporate initiatives or projects.
- To deliver agreed outputs, as reflected in the annual work programme, of an appropriate quality and in a timely manner within the approved budget, and in accordance with agreed procedures and standards of performance.
- The Quality Manager will support the SQM in all aspects of that role.

- Working with the CFO and FM, the QM will support all aspects of the fee variation process.
- To provide secretarial support to the Board.

Client and Stakeholder Management

To maintain and develop an effective relationship with

- audit firms
- audited bodies
- NAO, CIPFA, ICAEW and the FRC
- other key external stakeholders.

To represent PSAA on external technical and professional groups as required

Skills required for this role

Person specification

Essential

- A qualified accountant (CCAB or equivalent)
- Strong recent technical knowledge and skills, and awareness of the PSAA audit regime
- A good understanding of developments in public audit and the wider auditing profession
- Good IT skills and analytical skills
- Good oral and written communication skills
- Good project management skills
- Strong team-working skills, with the ability to work co-operatively to achieve corporate objectives
- Good interpersonal skills.

Desirable

- An understanding of the current issues facing public services and audited bodies
- Experience of the development, or implementation of technical and professional guidance