



**An Roinn Tithíochta,
Rialtais Áitiúil agus Oidhreacht**
Department of Housing,
Local Government and Heritage

**Competition for position Local Government Auditor (Local Government Audit Service) – Department of Housing,
Local Government and Heritage**

Title of Position: Local Government Auditor (Local Government Audit Service)

Department: Housing, Local Government and Heritage

Background Information and Role

The Local Government Audit Service is a unit within the Department of Housing, Local Government and Heritage. Its remit is to provide an external audit service to local authorities and other local government bodies.

The Role

This is a senior position within the LGAS reporting to the Principal Local Government Auditors. Local Government Auditors are appointed under Section 116 of the Local Government Act, 2001 to audit the Annual Financial Statements of local authorities and other public bodies in accordance with the Code of Audit Practice for the Local Government Audit Service.

Bodies to be audited include City Councils, County Councils and other bodies. Local Government Auditors are required to work on their own initiative. The planning, control and recording of audit work will, generally, be their sole responsibility. All audit files/working papers are subject to quality assurance review, as directed by the Director of Audit. S/he will need to be a skilled communicator to engage with key stakeholders including senior management in the bodies being audited, the public, audit committees and other professional staff.

All staff will be expected to participate in the ongoing development of the Local Government Audit Service.

Auditors may be required to work as part of the central research unit on the production of national value for money reports or as Value for Money field auditors, working with local authorities on the implementation of national studies or other local Value for Money work.

PRINCIPAL DUTIES

Financial/Regularity Audit

- Audit of accounts of bodies under the aegis of the Minister for Housing, Local Government and Heritage.
- The certification of the annual financial statements, the furnishing of a statutory audit report on the main features of the accounts (and any public interest matters therein).
- Providing assistance on the audit of local authorities and other bodies.
- Comply with the responsibilities set out in the Code of Audit Practice.
- Attending meetings of local audit committees.
- Carry out such assignments as directed by the Director of Audit in relation to the audit remit of the Local Government Audit Service.

Value for Money Work

To work as part of the Value for Money Unit, within the Local Government Audit Service. The duties may include any of the following:

- form part of the central research unit in producing national studies on local authorities' systems, practices and procedures;
- work with local authorities on a regional basis, on the implementation of the recommendations contained in the national value for money studies or other local VFM work.

WORKING ENVIRONMENT

Most audit work is carried out at the offices of the body being audited, mainly at the head office of the body, but some audit work may involve visits to local offices, stores, work sites etc. A typical audit schedule would comprise a number of bodies and would normally involve working away from H.Q. during part of the year.

Training and Development

Facilities are provided for attendance at lectures, seminars etc. to meet the requirements of the professional accountancy bodies regarding continuing professional education. Audit staff are also supported in attending relevant seminars and workshops. Audit staff are required to attend the Local Government Audit Service's annual conference.

Location of Appointment

There are 2 roles available, one will be headquartered in Dublin and the other in Cork. These roles are suitable for blended working. The role will involve working in a number of local authority offices, which may necessitate travel.

Essential Requirements for the job

Candidates must on or before 14th December 2023 have:

- Full membership of a prescribed accountancy body supervised by the Irish Auditing and Accounting Supervisory Authority (IAASA).
- Appropriate experience at a senior level in an auditing environment.
- Knowledge and experience of modern auditing techniques and accounting practice.
- Excellent written and oral communication skills
- A planned and systematic approach to work
- Strong analytical skills.
- Ability to deliver on time and to a high standard;
- Ability to understand complex issues quickly, accurately absorbing and evaluating data;
- Ability to relate well with colleagues and with clients' staff;
- Ability to maintain good strategic overview of Audit and remain objective throughout the process
- Strong communications skills, including, influencing, persuasion and problem solving.

Desirable for the job

- Knowledge or the ability to quickly acquire such knowledge of statute law governing the activities of bodies being audited.
- Experience of dealing with people in other disciplines.
- Knowledge of technology based audit techniques.

Special personal attributes

- Ability to work under pressure.
- Ability to see the broader picture and to remain objective throughout.
- Commitment to the aims and objectives of public accountability

Candidates must also demonstrate the key competencies for effective performance at this level, which are:

- Leadership and Strategic Direction
- Management and Delivery of Results
- Building Relationships/Communication
- Judgment and Decision Making
- Specialist Knowledge, Expertise and Self-Development
- Drive and Commitment to Public Service Values

Eligibility to Compete and Certain Restrictions on Eligibility

Citizenship Requirements:

Eligible Candidates must:

- a) A citizen of the European Economic Area. The EEA consists of the Member States of the European Union, Iceland, Liechtenstein and Norway; or
- b) A citizen of the United Kingdom (UK); or
- c) A citizen of Switzerland pursuant to the agreement between the EU and Switzerland on the free movement of persons; or
- d) A non-EEA citizen who has a stamp 4 visa; or
- e) A person awarded international protection under the International Protection Act 2015 or any family member entitled to remain in the State as a result of family reunification and has a stamp 4 visa; or
- f) A non-EEA citizen who is a parent of a dependent child who is a citizen of, and resident in, an EEA member state or Switzerland and has a stamp 4 visa.

To qualify candidates must meet one of the citizenship criteria above by the date of any job offer.

Collective Agreement: Redundancy Payments to Public Servants:

The Department of Public Expenditure and Reform letter dated 28th June 2012 to Personnel Officers introduced, with effect from 1st June 2012, a Collective Agreement which had been reached between the Department of Public Expenditure and Reform and the Public Services Committee of the ICTU in relation to ex-gratia Redundancy Payments to Public Servants. It is a condition of the Collective Agreement that persons availing of the agreement will not be eligible for re-employment in the Public Service by any Public Service body (as defined by the Financial Emergency Measures in the Public Interest Acts 2009 – 2011) for a period of 2 years from termination of the employment. People who availed of this scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

Incentivised Scheme for Early Retirement (ISER):

It is a condition of the Incentivised Scheme for Early Retirement (ISER) as set out in Department of Finance Circular 12/09 that retirees, under that Scheme, are not eligible to apply for another position in the same employment or the same sector. Therefore, such retirees may not apply for this position.

Department of Health and Children Circular (7/2010):

The Department of Health Circular 7/2010 dated 1 November 2010 introduced a Targeted Voluntary Early Retirement (VER) Scheme and Voluntary Redundancy Schemes (VRS). It is a condition of the VER scheme that persons availing of the scheme will not be eligible for reemployment in the public health sector or in the wider Public Service or in a body wholly or mainly funded from public moneys. The same prohibition on re-employment applies under the VRS, except that the prohibition is for a period of 7 years. People who availed of the VER scheme are not eligible to compete in this competition. People who availed of the VRS scheme and who may be successful in this competition will have to prove their eligibility (expiry of period of non-eligibility).

Department of Environment, Community & Local Government (Circular Letter LG(P) 06/2013) :

The Department of Environment, Community & Local Government Circular Letter LG(P) 06/2013 introduced a Voluntary Redundancy Scheme for Local Authorities. In accordance with the terms of the *Collective Agreement: Redundancy Payments to Public Servants* dated 28 June 2012 as detailed above, it is a specific condition of that VER Scheme that persons will not be eligible for re-employment in any Public Service body [as defined by the Financial Emergency Measures in the Public Interest Acts 2009 – 2011 and the Public Service Pensions (Single Scheme and Other Provisions) Act 2012] for a period of 2 years from their date of departure under this Scheme. These conditions also apply in the case of engagement/employment on a contract for service basis (either as a contractor or as an employee of a contractor).

Declaration:

Applicants will be required to declare whether they have previously availed of a Public Service scheme of incentivised early retirement. Applicants will also be required to declare any entitlements to a Public Service pension

benefit (in payment or preserved) from any other Public Service employment and/or where they have received a payment-in-lieu in respect of service in any Public Service employment.

Employer of Choice

As an **Employer of Choice** the Civil Service has many flexible and family friendly policies e.g. Worksharing, Shorter Working Year, Remote Working (operated on a 'blended' basis), etc. All elective policies can be applied for in accordance with the relevant statutory provisions and are subject to the business needs of the organisation.

The Civil Service also operates a Mobility scheme for all general service grades. This scheme provides staff with career opportunities to learn and partake in diverse roles across a range of Civil Service organisations and geographical locations.

Principal Conditions of Service

General:

The appointment is subject to the Civil Service Regulations Acts 1956 to 2005 and the Public Service Management (Recruitment and Appointments) Act 2004 and any other Act for the time being in force relating to the Civil Service.

Pay (with effect from 1 October 2023) PPC Scale:

The salary scale for the position (rates effective from 1st October 2023) is as follows:

€66,972 €69,628 €72,295 €74,913 €79,219 €84,725 €90,225 €95,747 €100,669 (NMAX)

€103,876 (LSI1)

€107,094 (LSI2)

The PPC pay rate applies when the individual is required to pay a Personal Pension Contribution (otherwise known as a main scheme contribution) in accordance with the rules of their main/personal superannuation scheme. This is different to a contribution in respect of membership of a Spouses' and Children's scheme, or the Additional Superannuation Contributions (ASC).

A different rate will apply where the appointee is not required to make a Personal Pension Contribution.

Long service increments may be payable after 3(LSI-1) and 6(LSI-2) years satisfactory service at the maximum of the scale

Important Note

Entry will be at the minimum of the scale and the rate of remuneration will not be subject to negotiation and may be adjusted from time to time in line with Government pay policy.

Different terms and conditions may apply if you are a currently serving civil or public servant. Subject to satisfactory performance increments may be payable in line with current Government Policy.

Payment will be made fortnightly in arrears by Electronic Fund Transfer (EFT) into a bank account of the appointee's choice. Payment cannot be made until a bank account number, bank sort code, IBAN (International Bank Account Number) and BIC (Bank Identifier Code) has been supplied to the Human Resources Division of the relevant Department/Office. Statutory deductions from salary will be made as appropriate by the Department.

The appointee will agree that any overpayment of salary, allowances, or expenses will be repaid by you in accordance with Circular 07/2018: Recovery of Salary, Allowances, and Expenses Overpayments made to Staff Members/Former Staff Members/Pensioners.

Tenure & Probation

The appointment is to a permanent position in the Civil Service where the appointee will be required to serve a 12 month probationary period. During the period of the probationary contract, an officer's performance will be subject to review by the appropriate supervisor(s) to determine whether the officer:

- (i) has performed in a satisfactory manner,
- (ii) has been satisfactory in general conduct, and
- (iii) is suitable from the point of view of health with particular regard to sick leave.

Prior to completion of the probationary contract, a decision will be made as to whether or not you will be retained pursuant to Section 5A(2) of the Civil Service Regulation Acts 1956-2005. This decision will be based on your performance assessed against the criteria set out in (i) to (iii) above.

The details of the probationary process will be explained to you by your employing Department and you will be given a copy of guidelines on probation issued by the Department of Public Expenditure and Reform.

In the event that you are not considered as suitable to the position of Local Government Auditor having been assessed against stated criteria, you will be notified in writing of the action to be taken prior to the expiry of this contract and any extensions thereof.

Notwithstanding the paragraphs above, the probationary contract may be terminated at any time prior to the expiry of the terms of the contract by either side in accordance with the Minimum Notice and Terms of Employment Acts, 1973 to 2005.

In the following circumstances your contract may be extended and your probation period suspended.

- The probationary period stands suspended when an employee is absent due to Maternity or Adoptive Leave.
- In relation to an employee absent on Parental Leave or Carers Leave, the employer may require probation to be suspended if the absence is not considered to be consistent with the continuation of the probation.
- Probation may be suspended in cases such as absence due to a non-recurring illness, and
- Any other statutory provision providing that probation shall -
 - (i) stand suspended during an employee's absence from work, and
 - (ii) be completed by the employee on the employee's return from work after such absence.

Where probation is suspended the employer should notify the employee of the circumstances relating to the suspension.

All appointees will serve a one-year probationary period. If an appointee who fails to satisfy the conditions of probation has been a serving civil servant immediately prior to their appointment from this competition, the issue of reversion will normally arise. In the event of reversion, an officer will return to a vacancy in their former grade in their former Department.

Outside Employment

The position will be whole time and the appointee may not engage in private practice or be connected with any outside business, which conflicts in any way with his/her official duties, impairs performance or compromises his/her integrity.

Hours of Attendance

Hours of attendance will be as fixed from time to time but will amount, on average, to not less than 41 hours and 15 minutes gross or 35 hours **net of lunch breaks**. Flexibility will be required with regard to extra attendance, which may be required from time to time. The rate of remuneration payable covers any exceptional extra attendance liability that may arise and no additional payment will be made for extra attendance (over and above 41 hours and 15 minutes gross or 35 hours net per week).

Annual Leave

Annual leave will be 30 days per year. This allowance, which is subject to the usual conditions regarding the granting of annual leave, is on the basis of a five-day week and is exclusive of the usual public holidays.

Headquarters

There are 2 roles available, one will be headquartered in Dublin and the other in Cork. These roles are

suitable for blended working. The role will involve working in a number of local authority offices, which may necessitate travel.

Duties

The appointee will be expected to perform all acts, duties and obligations as appropriate to this position (which may be revised from time to time).

Unfair Dismissals Acts 1977-2015

The Unfair Dismissals Acts 1977–2015 will not apply to the termination of this employment by reason only of the expiry of this probationary contract without it being renewed.

Organisation of Working Time Act 1997

The terms of the organisation of Working Time Act, 1997 will apply, where appropriate, to this employment.

Sick Leave

Pay during properly certified sick absence, provided there is no evidence of permanent disability for service, will apply on a pro-rata basis, in accordance with the provisions of the sick leave circulars for the public service.

Officers who will be paying Class A rate of PRSI will be required to sign a mandate authorising the Department of Social Protection to pay any benefits due under the Social Welfare Acts directly to the Department of Housing Local Government and Heritage. Payment during illness will be subject to the officer making the necessary claims for social insurance benefit to the Department of Social Protection within the required time limits.

Official Secrecy and Integrity

During the term of the probationary contract, an officer will be subject to the Provisions of the Official Secrets Act, 1963, as amended by the Freedom of Information Act 2014. The officer will agree not to disclose to unauthorised third parties any confidential information, especially information with commercial potential, either during or subsequent to the period of employment.

Civil Service Code of Standards and Behaviour

The officer will be subject to the Civil Service Code of Standards and Behaviour.

Ethics in Public Office Acts

The Ethics in Public Office Acts will apply, where appropriate, to this employment.

Political activity

During the term of employment the officer will be subject to the rules governing civil servants and politics.

Personnel Code

Further details and circulars regarding these terms and conditions can be found on the following web site www.circulars.gov.ie.

The successful candidate will be offered the appropriate superannuation terms and conditions as prevailing in the Civil Service at the time of being offered an appointment. In general, an appointee who has never worked in the Public Service will be offered appointment based on membership of the Single Public Service Pension Scheme ("Single Scheme"). Full details of the Scheme are at www.singlepensionscheme.gov.ie.

Where the appointee has worked in a pensionable (non-single scheme terms) public service job in the 26 weeks prior to appointment or is currently on a career break or special leave with/without pay

different terms may apply. The pension entitlement of such appointees will be established in the context of their public service employment history.

Key provisions attaching to membership of the Single Scheme are as follows:

- Pensionable Age The minimum age at which pension is payable is the same as the age of eligibility for the State Pension, currently 66.
- Retirement Age: Scheme members must retire at the age of 70.
- Career average earnings are used to calculate benefits (a pension and lump sum amount accrue each year and are up-rated each year by reference to CPI).
- Post retirement pension increases are linked to CPI.

Pension Abatement:

- If the appointee has previously been employed in the Civil or Public Service and is in receipt of a pension from the Civil or Public Service or where a Civil/Public Service pension comes into payment during his/her re-employment that pension **will be subject to abatement** in accordance with Section 52 of the Public Service Pensions (Single Scheme and Other Provisions) Act 2012. **Please note: In applying for this position you are acknowledging that you understand that the abatement provisions, where relevant, will apply. It is not envisaged that the employing Department/Office will support an application for an abatement waiver in respect of appointments to this position.**
- However, if the appointee was previously employed in the Civil or Public Service and awarded a pension under voluntary early retirement arrangements (other than the Incentivised Scheme of Early Retirement (ISER), the Department of Health Circular 7/2010 VER/VRS or the Department of Environment, Community & Local Government Circular letter LG(P) 06/2013, any of which renders a person ineligible for the competition) the entitlement to that pension will cease with effect from the date of reappointment. Special arrangements may, however be made for the reckoning of previous service given by the appointee for the purpose of any future superannuation award for which the appointee may be eligible.
- **Department of Education and Skills Early Retirement Scheme for Teachers Circular 102/2007**
The Department of Education and Skills introduced an Early Retirement Scheme for Teachers. It is a condition of the Early Retirement Scheme that with the exception of the situations set out in paragraphs 10.2 and 10.3 of the relevant circular documentation, and with those exceptions only, if a teacher accepts early retirement under Strands 1, 2 or 3 of this scheme and is subsequently employed in any capacity in any area of the public sector, payment of pension to that person under the scheme will immediately cease. Pension payments will, however, be resumed on the ceasing of such employment or on the person's 60th birthday, whichever is the later, but on resumption, the pension will be based on the person's actual reckonable service as a teacher (i.e. the added years previously granted will not be taken into account in the calculation of the pension payment).
- **III- Health Retirement**
Please note any person who previously retired on ill health grounds under the terms of a superannuation scheme are required to declare, at the initial application phase, that they are in receipt of such a pension to the organisation administering the recruitment competition. Applicants will be required to attend the CMO's office to assess their ability to provide regular and effective service taking account of the condition which qualified them for IHR.

Appointment post ill-health retirement from Civil Service

If successful in their application through the competition, the applicant should be aware of the following:

1. If deemed fit to provide regular and effective service and assigned to a post, their civil service ill-health pension ceases.
2. If the applicant subsequently fails to complete probation or decides to leave their assigned post, **there can be no reversion to the civil service IHR status, nor reinstatement of the civil service**

IHR pension, that existed prior to the application nor is there an entitlement to same.

3. The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

Appointment post ill-health retirement from public service:

1. Where an individual has retired from a public service body his/her ill-health pension from that employment may be subject to review in accordance with the rules of ill-health retirement under that scheme.
2. If an applicant is successful, on appointment the applicant will be required to declare whether they are in receipt of a public service pension (ill-health or otherwise) and their public service pension may be subject to abatement.
3. The applicant will become a member of the Single Public Service Pension Scheme (SPSPS) upon appointment if they have had a break in pensionable public/civil service of more than 26 weeks.

Please note more detailed information in relation to pension implications for those in receipt of a civil or public service ill-health pension is available [via this link](#) or upon request to PAS.

Pension Accrual:

A 40-year limit on total service that can be counted towards pension where a person has been a member of more than one existing public service pension scheme would apply. This 40-year limit, which is provided for in the Public Service Pensions (Single Scheme and other Provisions) Act 2012 came into effect on 28 July 2012. This may have implications for any appointee who has acquired pension rights in a previous public service employment.

Additional Superannuation Contribution:

This appointment is subject to the Additional Superannuation Contribution (ASC) in accordance with the Public Service Pay and Pensions Act 2017. Note; ASC deductions are in addition to any pension contributions (main scheme and spouses' and children's contributions) required under the rules of your pension scheme.

For further information in relation to the Single Public Service Pension Scheme for Public Servants please see the following website: www.singlepensionscheme.gov.ie

Important Notice

The foregoing represents the principal conditions of service and is not intended to be the comprehensive list of all terms and conditions of employment which will be set out in the employment contract to be agreed with the successful candidate.

Competition Process:

The Department of Housing, Local Government and Heritage is recruiting for this position under its Recruitment Licence issued by the Commission for Public Service Appointments (CPSA) and in accordance with the CPSA's Code of Practice.

How to Apply

Applicants should submit a completed application form to recruitment@housing.gov.ie.

The Application Form allows applicants to detail their qualifications, skills and experience and how they meet the essential requirements and personal attributes of the post.

Please note: Only applications submitted on the official application form will be considered. The application form is available on the Department's website at the following link www.gov.ie/housing/recruitment.

Closing Date

The closing date for receipt of applications is **12pm on 14th December 2023**.

All applications will be acknowledged. If you do not receive an acknowledgement within 3 days of applying please email recruitment@housing.gov.ie.

Essential Requirements and Personal Attributes

Candidates will be required to possess all the essential requirements and personal attributes required for the position. They will be requested to demonstrate this both in the application form and, if shortlisted, by interview.

Health

Candidates must be in a state of health such as would indicate a reasonable prospect of ability to render regular and efficient service.

Selection Process

The selection process may include the shortlisting of candidates on the basis of the application form and will include an interview.

Shortlisting

A shortlisting process will involve an expert panel that will select candidates for interview who, based on an examination of the application form and assessed against the essential requirements and personal attributes required, appear to be the most suitable for the position.

Interview

Candidates who are shortlisted will be called for interview by an expert panel. The interview will focus how the candidate meets the essential requirements and personal attributes of the post and their career and experience to date.

Note: It is expected that interviews will be held in early January 2024. Candidates will be notified of interview dates and arrangements at the earliest opportunity. The onus will be on candidates to make themselves available for interview as advised.

Panel

A panel may be established from which appointments may be made which will expire on 31st January 2026 or when it has been exhausted, whichever is sooner. Candidates will be advised of the outcome of the competition as soon as possible after the interview process.

Candidates not appointed at the expiry of the panel will have no claim to appointment thereafter because of having been on the panel.

Deeming of candidature to be withdrawn

Candidates who do not attend for interview as required or who do not, when requested, furnish such evidence, as the Department requires in regard to any matter relevant to their candidature, will have no further claim to consideration.

Candidate Feedback

Feedback will be provided on written request.

Review Procedures in relation to the Selection Process

Requests for a review are dealt with in accordance with the codes of practice published by the published by the Commission for Public Service Appointments. The Codes can be accessed at www.cpsa-online.ie.

Confidentiality

Please note that all personal data shall be treated as confidential in accordance with the Data Protection Acts, 1988 and 2003 and the provisions of the EU General Data Protection Regulation.

Special Accommodations:

If you require any special accommodations in relation to any aspect of this competition, please notify the HR Unit of the Department of Housing, Local Government and Heritage at recruitment@housing.gov.ie