

DUNDEE CITY COUNCIL

REPORT TO: Personnel and Management Services Committee

REPORT ON: Career Grade Structure for Internal Auditors

REPORT BY: Director of Finance and Director of Personnel and Management Services

REPORT NO: 216-2000

1 PURPOSE OF REPORT

- 1.1 To outline the case for and to seek approval to amend the Finance Department's Career Grade Structure for Internal Audit staff.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Committee approves the attached Career Grade Structure for the Finance Department's Internal Auditors.

3 FINANCIAL IMPLICATIONS

- 3.1 The increased cost to the department (including employer's costs) will be less than £2,400 for the 2000/2001 financial year. Thereafter there will be annual spinal column point increments, subject to satisfactory performance, until the bar is reached. The additional annual costs associated with this proposal are estimated to be £1,100 and can be contained within the Finance Department's Revenue Budget.

4 LOCAL AGENDA 21 IMPLICATIONS

- 4.1 None

5 EQUAL OPPORTUNITIES IMPLICATIONS

- 5.1 None

6 BACKGROUND AND PROPOSALS

- 6.1 The Career Grade Structure for the Finance Department was originally approved by the Personnel and Management Services Committee on 14 October 1996.
- 6.2 Since its implementation the structure has been used as the benchmark for both accountant and internal audit posts within the Finance Department.

- 6.3 The current Career Grade Structure is primarily geared towards qualifications, the majority of which relate to the accountancy field. In terms of internal audit, the only professional qualification which is specifically tailored to this field is that awarded by the Institute of Internal Auditors (IIA).
- 6.4 Whilst formal qualifications are pertinent to the work of internal audit, it is also recognised by the internal audit profession that this should be balanced against relevant practical experience.
- 6.5 It is considered that the current Career Grade Structure does not adequately recognise the contribution of staff who have extensive practical experience in internal audit work. Given this it is proposed that the Department's Career Grade Structure should be modified and within the framework there should be a structure which has been specifically tailored to reflect the specialist nature of internal audit work. The proposed structure which is being submitted for approval has been drafted on this basis. This is detailed in Appendix A.

7 CONSULTATION

- 7.1 The Chief Executive and the relevant Trade Unions have been consulted on this report.

8 BACKGROUND

- 8.1 No background papers as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

9 SIGNATURE

D.K. Dorward
 Director of Finance

Date

J.C. Petrie
 Director of Personnel and Management Services

Date

Appendix A

CAREER GRADE STRUCTURE FOR INTERNAL AUDITORS

DESIGNATION	GRADE	SCP	QUALIFICATION
Internal Auditor	GS3/AP1	13-18 (bar at 18)	Studying Practitioner Lev Degree/HND/HNC OR 2 years experience (financial and/or audit)
Internal Auditor	AP2	19-22 (bar at 22)	Studying Practitioner Lev OR 4 years experience (inclu
Internal Auditor	AP3	23-26 (bar at 26)	Studying Professional Le OR 6 years audit experience
Internal Auditor	AP4/AP5	27-34	Admitted to IIA/Admitted

SMD/AK(HG)
13-Apr-01
IA/CGStruct