

## ➤ Achieving Better Public Services - The Work of the Audit Commission

### Introduction

The word 'audit' means a formal examination of a set of accounts to make sure that they are true and fair. Companies all have to have their accounts audited. Some businesses are not owned privately but, instead, are provided by central and local government. This is called the public sector. Services in this sector include education, roads, parks, health services and sports centres. It is important that these also have their accounts checked. To do this, there is an independent public body of auditors called the Audit Commission.

The Audit Commission is not just about accounts, its job is also to make sure that local and central government money is being spent wisely. It examines the actions and activities of public bodies and rates them. In this way it helps taxpayers to see that their money is being used efficiently.

### Roles

The different job roles in the Audit Commission are generally on three levels: clerical officers, supervisors and management. As management, employees will be in a position to make important decisions and may work directly with clients such as a local authority or hospital. They are likely to lead teams of officers. They also help people to gain professional accounting qualifications. The Commission needs employees in three main areas:

- \* Financial auditors who are mainly trained accountants. They look at accounting standards and financial systems and deal with cases of fraud.
- \* Performance auditors have a good knowledge of the public sector and help it to improve its efficiency.
- \* Functional and support staff including administration and internal finance.

### Examples

Two examples of employees show the different roles that they carry out. Helen is a project manager for a development team. She used to be a recruitment consultant. One of her first jobs was to produce best practice guides for local authorities. To do this she had to recruit consultants and manage a team. Arati studied law and joined as a trainee auditor. He has worked with many different teams and was funded to undertake professional accountancy qualifications.

### Core competencies

Modern organisations make sure that they know the central skills which they require of their staff. These are called core competencies and at the Commission are to be able to understand clients, manage the business, use their judgement, be good communicators and be technically knowledgeable.

### Training and development

All staff at the Commission have a personal development plan. This is used to show what sort of training they may need in order to improve at their job or gain promotion. On-the-job training takes place in the workplace, off-the-job training may take place by staff being seconded to organisations like local authorities.

### Conclusion

The role of the Audit Commission is vital in making sure that public money is being well spent. Good recruitment and training also means it fulfils its responsibility to ensure that it is efficient in itself.