

JOB DESCRIPTION AND PERSON SPECIFICATION

Job title	Financial Accountant
Reporting to	Head of Financial Services
Direct Reports	None
Grade	E
Location	Inverness

Position overview

Highlands and Islands Enterprise (HIE) is an ambitious organisation with a unique remit from the Scottish Government that integrates economic and community development. With around 300 staff, HIE supports hundreds of businesses and social enterprises across the Highlands and Islands.

HIE works in a diverse region covering more than half of Scotland's land mass. HIE's three priorities are to: grow successful, productive and resilient businesses; create the conditions for growth; and build strong, capable and resourceful communities.

HIE's vision is for the Highlands and Islands to be a highly successful, inclusive and prosperous region in which increasing numbers of people choose to live, work, study and invest.

You will be responsible primarily for the preparation of the HIE annual accounts, provide technical advice in relation to changes in accounting standards and Employment tax compliance. Additionally, you will be responsible for the monthly reconciliation process and control the financial procedures and tax manuals. You will provide guidance and support to finance and non-finance colleagues to ensure HIE's tax policies and procedures are complied with.

A key part of this role will be to bring fresh thinking to HIE's work in this field, and make a positive contribution to HIE's continuous development as a progressive organisation where staff are empowered to use their full potential to benefit Scotland's economy. This is in line with our people values.

Key responsibilities

1. Support the Head of Financial Services to ensure the HIE annual accounts are accurate and complete in advance of annual audit to ensure an unqualified opinion is given by HIE's auditors and with a minimum of audit points
2. Work with both finance colleagues and non-finance colleagues to develop a streamlined annual accounting process
3. Support the Head of Financial Services to manage the relationship with both internal and external audit, co-ordinating response to audit review points and ensuring any action from audit reviews are implemented timeously
4. Implement and operate reconciliation procedures for accruals, prepayments and Income
5. Review new accounting standards issued by the relevant authority and ensure any required changes to processes are implemented. Provide guidance notes on updated standards and advice to colleagues as required
6. Review the Government Financial Reporting Manual (FReM) and Audit Scotland technical documents and ensure any required changes to processes are implemented in good time. Provide guidance notes on updated standards and advice to colleagues as required
7. Work with the Head of Financial Services to ensure tax compliance for HIE and its subsidiaries and Joint arrangements, including provision of advice to colleagues in relation to employment tax matters, including the tax status of contractors (IR35) and Construction Industry Scheme (CIS)
8. Control HIE financial and tax manuals, ensuring the documents are up to date and all changes in procedures are properly documented and implemented
9. Provide advice and guidance to non-finance staff where required in understanding and adhering to VAT compliance procedures
10. Assist and train less experienced staff on financial accounting tasks
11. Undertake financial reviews of companies tendering for work with HIE as appropriate
12. Review and submission of Whole Government Accounts to Scottish Government and HM Treasury
13. Work with both internal colleagues and external advisors on delivering solutions for technically challenging aspects of agreements with subsidiaries and joint arrangements
14. Establish and lead a local professional work group for public bodies to share knowledge on Tax, Accounting Standard, Government Financial Reporting and other technical accounting developments
15. Ensure compliance with all aspects of HIE governance, including risk management and HIE audit and compliance requirements

16. Promote a climate of accountability, openness, collaboration and innovation
17. Ensure appropriate compliance with all aspects of HIE governance, including risk management and HIE audit and compliance requirements
18. Ensure optimum use of internal management systems
19. Take responsibility for own learning and development, keep continuous professional development (CPD) records up to date

For developmental or operational reasons this role may occasionally contain some elements of work that are either more or less demanding than described above.

Salary and benefits

We aim to appoint at the minimum end of the salary scale to allow progression throughout the grade range.

This post comes with a competitive benefits package including: contributory staff pension arrangements which includes life assurance, generous annual leave entitlement, employee assistance programme and a variety of flexible benefits, e.g. cycle to work scheme, gym subsidy and other staff discounts.

Our commitment to equality and diversity

We are committed to recruiting, promoting and developing our people solely on the basis of their ability to contribute to HIE's objectives, without regard to their gender, race, disability, religion, national origin, ethnicity, sexual orientation, age or marital status.

HIE employs staff in offices across the Highlands and Islands and other locations in Scotland, encourages flexible working and seeks to employ people with different ideas, styles and skill sets, each able to contribute in complementary ways. This diversity engenders a richer, more creative environment – one in which our people develop and clients are served better.

This diversity and the sharing of knowledge, skills and experience make us a stronger organisation. These are qualities we value and continue to enhance.

KEY CRITERIA	Essential	Desirable
Qualifications	<ul style="list-style-type: none"> ▪ Educated to degree level in Accounting or a related discipline ▪ CCAB qualified 	<ul style="list-style-type: none"> ▪ Post-graduate qualification in Accounting or a related discipline
Work experience	<ul style="list-style-type: none"> ▪ Experience in the preparation of Annual Accounts under UK Generally Accepted Accounting Practice (GAAP) or International Accounting Standards (IAS) ▪ Experience of Tax application and processes ▪ Experience of reviewing financial reports and communicating findings to a variety of audiences ▪ Experience of dealing with internal and external audit ▪ Experience of working in an environment with high standards of governance and accountability ▪ Experience of working as part of a team but also ability to work on own initiative 	<ul style="list-style-type: none"> ▪ Experience of working in public sector accounting with focus on Annual Accounts preparation, presentation and audit ▪ Experience of public sector audit committees and enhanced public sector compliance issues ▪ Detailed knowledge of FReM ▪ Detailed knowledge of International Accounting Standards ▪ Detailed knowledge of consolidated budget guidance ▪ Preparation of Annual Accounts under International Financial Reporting Standards (IFRS) ▪ Preparation of capital budgets and forecasts ▪ Detailed knowledge of Employment tax and VAT ▪ Interest/knowledge of economic development
Skills and abilities	<ul style="list-style-type: none"> ▪ Strong communication and interpersonal skills ▪ Strong analytical and problem- solving skills ▪ Strong numerical skills ▪ A good standard of IT literacy, particularly in the use of Microsoft Office, e.g. Word, Excel, Outlook ▪ An ability to understand and apply complex financial legislation ▪ Proven ability in ledger reconciliations to trial balance 	<ul style="list-style-type: none"> ▪ Project or programme evaluation knowledge ▪ Financial process development and/or implementation skills ▪ Use of Microsoft Office packages to macro level ▪ Negotiating and influencing skills ▪ Gaelic language skills (speaking, reading or writing)

Job circumstances	<ul style="list-style-type: none">▪ An ability to work flexibly and adapt to changing circumstances▪ Willingness to work out office hours if required, as well as potential travel within and out-with the HIE area	
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HIE has equal respect for Gaelic and English. We welcome any communication in Gaelic. We will respond to Gaelic communication just as quickly as we respond in English.

Tha spèis cho-ionnanachd aig HIE airson na Gàidhlig agus na Beurla. Tha sinn a' cur fàilte air conaltradh sam bith anns a' Ghàidhlig. Freagarraidh sinn conaltradh sa Ghàidhlig ceart cho luath 's a fhreagras sinn sa Bheurla.