

INTERNAL CONTROL CADRE

- 23.42 The Internal Control Cadre is mainly responsible for conducting internal audit functions in Ministries and Departments, including Rodrigues Regional Assembly. In addition, officers of the cadre are required to provide independent assurance to the Accounting Officers on the effectiveness and adequacy of risk management, control and governance process in the Ministries/Departments.
- 23.43 Evaluating and examining the systems of internal control set up by Management to safeguard Government assets and ensure accuracy of financial records; ensuring that the operations of the Ministries/Departments are carried out in accordance with regulations and instructions; investigating, at the request of the Accounting Officer, into cases of mismanagement, wastage and other irregularities are some of the main activities devolving on the cadre. Thereafter, based on their findings, they also report to the Accounting Officer for cases of departures from regulations and instructions as well as cases of inefficiencies together with proposals for corrective actions and ensuring that follow up actions are taken by Management on recommendations made in the audit reports.
- 23.44 The Director, Internal Control is at the apex of the six level structure and he is assisted by the Deputy Director, Internal Control and Manager, Internal Control. The Assistant Manager, Internal Control, Principal Internal Control Officer and Internal Control Officer/Senior Internal Control Officer provide support at operational level.
- 23.45 In the context of this review exercise, much emphasis was laid by both Management and the Union for the job appellations of all the levels to be reviewed with a view to reflect the audit aspect of the job. We could not accede to the request in view of certain implications. As regards the proposal for the introduction of a degree qualification at the level of Principal Internal Control Officer, we have re-assessed the grade and found that the present qualification is in consonance with the work devolved upon the grade. On this basis, we consider that a degree qualification is not justified for this level of operation and we consequently informed the parties during the meeting itself. Concerning proposals for the review of salaries, they were apprised that on the basis of fresh information obtained from the Job Description Questionnaires and job evaluation exercise, enlightened decision would be taken.
- 23.46 In our last Report, we reinforced the structure of the cadre with the creation of the grade of Principal Internal Control Officer. No functional justification was provided for the creation of an additional layer of Assistant Director, Internal Audit to strengthen the cadre. Further, it would have rendered the cadre top heavy, hence, affecting the efficiency of the cadre. Thus, we consider the present set up to be adequate and we are, therefore, maintaining it. The present provision for Internal Control Officer/Senior Internal Control Officer is hereunder reproduced. Specific provision is also being made for Assistant Managers, Internal Control.

Internal Control Officer/Senior Internal Control Officer

23.47 Internal Control Officer/Senior Internal Control Officer having successfully completed all Papers of Fundamentals (Knowledge) and having obtained passes in Papers F4, F5 and F8 of Fundamentals (Skills) or possessing the Certificate in Business Accounting (Foundation Level) and having obtained passes in Papers P1, P7 and P8 of the Advanced Diploma in Management Accounting (Managerial Level) of the CIMA Examinations (New Syllabus) or an equivalent qualification are presently allowed to proceed in the Master Salary Scale up to Rs 42325 subject to satisfying certain criteria. We are maintaining the present provision and revising the salary point.

Recommendation 13

23.48 We recommend that Internal Control Officer/Senior Internal Control Officers having successfully completed all Papers of Fundamentals (Knowledge) and having obtained passes in Papers F4, F5 and F8 of Fundamentals (Skills) or possessing the Certificate in Business Accounting (Foundation Level) and having obtained passes in Papers P1, P7 and P8 of the Advanced Diploma in Management Accounting (Managerial Level) of the CIMA Examinations (New Syllabus) or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 47675 provided they satisfy the performance criteria as set out in the Introductory Chapter of this Volume.

Specific Provision for Assistant Manager, Internal Control**Recommendation 14**

23.49 We recommend that officers in the grade of Assistant Manager, Internal Control possessing a Degree in Financial Management with specialisation in Public Finance or Public Sector Financial Management or Accountancy or Finance or Mathematics or Statistics or has a pass at the final examination required for admission to membership of a recognised professional accounting body or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 64400 provided they satisfy the performance criteria as set out in the Introductory Chapter of this Volume.

INTERNAL CONTROL CADRE**SALARY SCHEDULE**

Salary Code	Salary Scale and Grade
01 101 104	Rs 91375 x 3125 - 100750 Director, Internal Control

Salary Code	Salary Scale and Grade
01 080 096	Rs 49250 x 1650 - 54200 x 1700 - 64400 x 1800 - 69800 x 2000 - 75800 x 2150 - 77950 Deputy Director, Internal Control
01 075 092	Rs 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 64400 x 1800 - 69800 Manager, Internal Control
01 068 089	Rs 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 64400 Assistant Manager, Internal Control (Personal)
01 068 088	Rs 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 62700 Assistant Manager, Internal Control
01 062 085	Rs 30700 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 54200 x 1700 - 57600 Principal Internal Control Officer (Personal)
01 062 081	Rs 30700 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 x 1575 - 49250 x 1650 - 50900 Principal Internal Control Officer
01 041 078	Rs 19850 x 325 - 21475 x 375 - 22225 x 400 - 23425 x 525 - 26050 x 675 - 27400 x 825 - 35650 x 900 - 37450 x 950 - 42200 x 1300 - 46100 Internal Control Officer/Senior Internal Control Officer

