

INTERNAL CONTROL CADRE

- 18.11.26 The responsibility for conducting internal audits for all Ministries and Departments and providing assurance to Accounting Officers/Supervising Officers on good governance, risk management and control processes rests with the Internal Control Cadre. For this purpose, internal audit teams are posted in different Ministries/Departments to: verify the existence of assets; assess compliance with laws, contractual policies and procedures and sound operational practices; review operations to ascertain whether results are consistent with established objectives; and assist the Accounting Officers in establishing the Risk Management Framework, among others.
- 18.11.27 As the head of the Cadre, the Director, Internal Control develops internal audit strategies; ensures that quality internal audit is maintained; and is responsible for the effective management of the Cadre. He is assisted in his functions by Deputy Directors and officers in the Internal Control Cadre.
- 18.11.28 All the submissions received were duly examined. We consider the entry requirement for the Internal Control Cadre to be appropriate, the moreso no major recruitment issue has been observed. Hence, we have not acceded to the proposal for the creation of a Trainee grade.
- 18.11.29 Taking into consideration the present functional requirement, it is considered that the present six-level structure is adequate to enable the Cadre to deliver on its mandate. We are, nevertheless, restyling the grades to more appropriate appellations to better reflect the duties performed.

Restyling of grades

- 18.11.30** A request has been made for the restyling of the different levels in the Cadre to more appropriate job appellations on the ground that the main duties pertain to carrying out internal audits and reporting on its findings. Based on our examination of the schemes of service and newly written Job Descriptions, we are reviewing the job appellations accordingly.

Recommendation 8

- 18.11.31** We recommend that the grades of the Internal Control Cadre be restyled as hereunder:

Grade	Restyled to
Director, Internal Control	Director, Internal Audit
Deputy Director, Internal Control	Deputy Director, Internal Audit
Manager, Internal Control	Manager, Internal Audit
Assistant Manager, Internal Control	Assistant Manager, Internal Audit

Grade	Restyled to
Principal Internal Control Officer	Principal Internal Audit Officer
Internal Control Officer/Senior Internal Control Officer	Internal Audit Officer/Senior Internal Audit Officer

Specific Provisions for Assistant Managers, Internal Audit *formerly Assistant Managers, Internal Control* and Internal Audit Officer/Senior Internal Audit Officers *formerly Internal Control Officer/Senior Internal Control Officers*

18.11.32 As per existing provisions, Assistant Managers, Internal Audit *formerly Assistant Managers, Internal Control* and Internal Audit Officer/Senior Internal Audit Officers *formerly Internal Control Officer/Senior Internal Control Officers* are allowed to proceed in the Master Salary Scale up to a certain salary point subject to satisfying certain criteria. We are maintaining the present provisions and revising the salary points.

Recommendation 9

18.11.33 We recommend that:

- (i) **Assistant Managers, Internal Audit *formerly Assistant Managers, 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 80000; and**
- (ii) **Internal Audit Officer/Senior Internal Audit Officers *formerly 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 60600,**

provided they satisfy the performance criteria as set out in the Chapter on Observations and General Provisions of this Volume.

INTERNAL AUDIT CADRE

SALARY SCHEDULE

Salary Code	Salary Scale and Grade
01 103 106	Rs 114000 x 4000 - 126000 Director, Internal Audit <i>formerly Director, Internal Control</i>
01 082 098	Rs 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 86750 x 2500 - 94250 x 2750 - 97000 Deputy Director, Internal Audit <i>formerly Deputy Director, Internal Control</i>
01 077 094	Rs 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 86750 Manager, Internal Audit <i>formerly Manager, Internal Control</i>
01 070 091	Rs 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 80000 Assistant Manager, Internal Audit (Personal) <i>formerly Assistant Manager, Internal Control (Personal)</i>
01 070 090	Rs 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 77750 Assistant Manager, Internal Audit <i>formerly Assistant Manager, Internal Control</i>
01 064 087	Rs 41080 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 71700 Principal Internal Audit Officer (Personal) <i>formerly Principal Internal Control Officer (Personal)</i>
01 064 083	Rs 41080 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 64200 Principal Internal Audit Officer <i>formerly Principal Internal Control Officer</i>

Salary Code	Salary Scale and Grade
01 043 080	Rs 29215 x 350 - 30965 x 400 - 31765 x 425 - 33040 x 560 - 35840 x 725 - 37290 x 925 - 39140 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 Internal Audit Officer/Senior Internal Audit Officer <i>formerly Internal Control Officer/Senior Internal Control Officer</i>

