

9. NATIONAL AUDIT OFFICE

- 9.1 The National Audit Office (NAO) of the Republic of Mauritius is established under Section 110 of the Constitution and has the statutory responsibility to audit the accounts of all Ministries; Government Departments; Local Authorities; a wide range of Statutory/Non Statutory Bodies; and Special Funds.
- 9.2 The mission of the NAO is to be an independent public office in providing independent assurance to the National Assembly on the proper accounting and use of public resources and help clients to improve their financial management. It also promotes good governance by enhancing accountability and transparent administration in the public sector and also encourages social responsibility.
- 9.3 The activities of the NAO are grouped under 13 Divisions. Twelve Divisions have each a portfolio of mixed regularity audit assignment, comprising audit of Ministries, Departments, Statutory Bodies, Local Authorities and Special Funds. The thirteenth Division is responsible for Performance Audit and Quality Assurance. The Office also comprises four units namely:- Support, IT, Administration, Human Resource and Finance.
- 9.4 The Director of Audit is the head of the NAO. He is assisted in the performance of his duties by officers in the Auditor and Examiner of Accounts Cadres. Officers of the four units provide support services to the NAO.
- 9.5 In the context of the present review exercise, the main representations have been focused on upgrading of salary, creation of grades and changes in appellation as well as restyling of grades. Request has also been made for the revision of the qualification requirements at certain levels of operations. We have examined all the proposals and apprised management on issues that could be retained and those that could not as well as other representations that needed to be probed further. We are, however, making appropriate recommendations in line with submissions from both Management and Staff Side in the present context.

Deputy Chief Examiner of Accounts

- 9.6 Both Management and Staff Side have requested to defer the date for implementation as from 1 January 2018 the qualification requirement for the post of Deputy Chief Examiner of Accounts to a degree in accountancy or finance or an equivalent degree qualification from a recognised professional accountancy body to the next PRB Report given that no qualified candidates would be available for competition on the set date. We are agreeable to this request and are making appropriate recommendation.

Recommendation 1

- 9.7 We recommend that, as from the date of implementation of the next PRB Report, recruitment to the grade of Deputy Chief Examiner of Accounts should be made by promotion, on the basis of experience and merit, of incumbents in the grade of Principal Examiner of Accounts (Personal) and thereafter from Principal Examiner of Accounts (Future Holder) reckoning at least 4 years' of service in a substantive capacity in the grade and possessing a Degree in Accounting or Finance from a recognised institution or an alternative equivalent degree qualification from a recognised professional accounting body.**

Examiner of Accounts/Senior Examiner of Accounts

Qualification Requirement for the post of Examiner of Accounts/Senior Examiner of Accounts

- 9.8 Management has requested to reinstate the recommendation contained in the 2013 Main Report (Vol 2 Part I) regarding the qualifications' requirement for the grade of Examiner of Accounts/Senior Examiner of Accounts as there is difficulty of recruitment at this level of operation. We are agreeable to the request.**

Recommendation 2

- 9.9 We recommend that appointment to the grade of Examiner of Accounts/ Senior Examiner of Accounts should be made by selection from among candidates possessing a pass in any one of the following:**
- (i) the Knowledge Module of the Professional Stage of the Institute of Certified Accountants of England and Wales;**
 - (ii) the Test of Competence Examination of the Institute of Chartered Accountants of Scotland;**
 - (iii) the CA Proficiency 1 of the Chartered Accountants of Ireland;**
 - (iv) the complete Knowledge Module and two subjects in the Skills Module of the Fundamentals Level of the Association of Chartered Certified Accountants;**
 - (v) the Certificate Level of the Chartered Institute of Management Accountants;**
 - (vi) the Certificate Level of the Chartered Institute of Public Finance and Accountancy;**
 - (vii) a Diploma in the field of Accountancy or Finance from a recognised institution.**

9.10 We also recommend that incumbents in the grade of Examiner of Accounts/Senior Examiner of Accounts possessing a Diploma in the field of Accountancy or Finance from a recognised institution or an equivalent qualification should be allowed to move incrementally in the master salary scale up to salary point Rs 42325 provided they:

- (i) have drawn the top salary for a year;**
- (ii) have been efficient and effective in their performance during the preceding year; and**
- (iii) are not under report.**

Refund of mileage to Officers not entitled to travel grant

9.11 Officers in the grades of Examiner of Accounts/Senior Examiner of Accounts, Principal Examiner of Accounts, Deputy Chief Examiner of Accounts and Auditor who are not entitled to a travel grant but are required to move regularly to different sites of work by car are refunded mileage at the prescribed rates on a monthly basis, depending on the distance covered from home to Head Office and different sites of work, based upon certain specific provision.

Recommendation 3

9.12 We recommend that officers in the grades of Examiner of Accounts/Senior Examiner of Accounts, Principal Examiner of Accounts, Deputy Chief Examiner of Accounts and Auditor who are required to move regularly to different sites of work by car but who are not entitled to a travel grant, should be refunded mileage on a monthly basis as follows:

- (i) at the rate of Rs 10.30 per km for mileage in excess of the distance between home and office and at the rate of Rs 6.50 per km for distance between home and office on days the officer is required to attend sites of work, subject to provision at paragraph 18.2.68 (No.5).**
- (ii) where the total distance covered on days the officer has to attend sites of work other than Head Office is up to 400 km over a month, then the whole of the distance covered should be computed at Rs 10.30 per km; and**
- (iii) where the total distance covered to attend sites of work is 400 km or more but the official travelling is up 400 km over a month, refund of mileage should be computed at the rate of Rs 10.30 for the first 400 km, whichever is appropriate.**

NATIONAL AUDIT OFFICE

SALARY SCHEDULE

Salary Code	Salary Scale and Grade
01 000 108	Rs 152000 Director of Audit
01 000 102	Rs 110000 Deputy Director of Audit
01 085 095	Rs 62950 x 1850 – 68500 x 1950 – 74350 x 2825 – 80000 x 3000 – 86000 Assistant Director of Audit
01 075 089	Rs 46900 x 1525 – 49950 x 1625 – 62950 x 1850 – 68500 x 1950 – 70450 Principal Auditor
01 069 085	Rs 38350 x 1225 – 40800 x 1525 – 49950 x 1625 – 62950 Senior Auditor
01 058 081	Rs 28625 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 49950 x 1625 – 56450 Auditor
01 085 095	Rs 62950 x 1850 – 68500 x 1950 – 74350 x 2825 – 80000 x 3000 – 86000 Head, Examiner of Accounts Cadre
01 075 089	Rs 46900 x 1525 – 49950 x 1625 – 62950 x 1850 – 68500 x 1950 – 70450 Deputy Head, Examiner of Accounts Cadre
01 070 085	Rs 39575 x 1225 – 40800 x 1525 – 49950 x 1625 – 62950 Chief Examiner of Accounts

Salary Code	Salary Scale and Grade
01 064 081	Rs 33425 x 925 – 37125 x 1225 – 40800 x 1525 – 49950 x 1625 – 56450 Deputy Chief Examiner of Accounts
01 058 078	Rs 28625 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 49950 x 1625 – 51575 Principal Examiner of Accounts (Personal to incumbents in post as at 31.12.15)
01 058 074	Rs 28625 x 775 – 32500 x 925 – 37125 x 1225 – 40800 x 1525 – 45375 Principal Examiner of Accounts (Future Holder)
01 038 071	Rs 17375 x 325 – 17700 x 375 – 19575 x 475 – 21950 x 625 – 23200 x 775 – 32500 x 925 – 37125 x 1225 – 40800 Examiner of Accounts/Senior Examiner of Accounts
24 022 051	Rs 12750 x 260 – 14050 x 275 – 15150 x 300 – 15750 x 325 – 17700 x 375 – 19575 x 475 – 21950 x 625 – 23200 Driver
