

## 11. NATIONAL AUDIT OFFICE

- 11.1 Established under the Constitution, the National Audit Office (NAO) serves as the Supreme Audit Institution of Mauritius. It is empowered to examine and report on the Annual Statements of the Republic of Mauritius, the underlying records of all Ministries and Government Departments as well as the accounts of a large number of other public sector bodies. In so doing, the NAO helps to improve the effective administration of public finances and plays an important role in promoting accountability and transparency in the use of public funds.
- 11.2 The NAO is led by the Director of Audit, who oversees both the administrative and technical activities of the Institution. In carrying out these responsibilities, he is assisted by the Deputy Director of Audit, Assistant Directors of Audit, and officers from the Auditor and Examiner of Accounts Cadres. Administrative and General Services staff along with employees in the Workmen's Group provide essential support to ensure smooth functioning of the Office.
- 11.3 The proposals for this review exercise include, among others, phasing out the Examiner of Accounts Cadre and review of the entry requirements for the professional cadre; creation of a grade of Driver/Office Attendant; provision of training; amendments to schemes of service; payment of internet allowance; increase in establishment size; and posting of officers.
- 11.4 A proposal was also made to restyle the grades of Director of Audit, Deputy Director of Audit and Assistant Director of Audit. However, since the Director of Audit holds a constitutional position and the appellations of the other grades are linked to this grade, the request for restyling cannot be acceded to. Management may, however, consult relevant authorities with a view to bringing appropriate legal amendment, in pursuance of which the restyling may be done.
- 11.5 Overall, the present structure of the NAO is deemed adequate to fulfil its mission. We are providing for the grant of an appropriate compensation to the professional and technical cadres for possessing the Certified Information Systems Auditor (CISA) Certification.

### **Certified Information Systems Auditor Certification**

- 11.6 It has been submitted that the NAO needs to strengthen the capacity of its staff to undertake Information Systems Audits in compliance with international Standards of Auditing. To this end, staff members are encouraged to follow the CISA course, which is an internationally recognised certification in the audit, control, and assurance of information systems. In order to motivate officers to pursue this course, we are making appropriate provision.

## Recommendation 1

- 11.7 We recommend that officers of the Auditor and Examiner of Accounts Cadres who possess the Certified Information Systems Auditor (CISA) Certification should be granted one additional increment subject to the top salary of their respective grade.**

### Audits at the Rodrigues Regional Assembly

- 11.8** Every financial year, officers of the NAO proceed to Rodrigues for the purpose of auditing the accounts of the Rodrigues Regional Assembly. Given that, in the performance of these duties, they are often required to work unusually long hours on Weekdays, during Weekends and even Public Holidays, provision was made in the last Report for the officers to be remunerated accordingly. However, the Bureau reviewed the mode of compensation for the concerned officers on an *ad hoc* basis. The prevailing arrangements should continue to apply.

## Recommendation 2

- 11.9 We recommend that officers of the NAO who put in extra hours during the audits carried out at the Rodrigues Regional Assembly should be remunerated as follows:**
- (i) officers in the grades of Assistant Director of Audit, Principal Auditor, Senior Auditor and Chief Examiner of Accounts should be compensated in accordance with paragraph 16.7.6 of Volume 1 of this Report; and**
  - (ii) officers in the grades of Auditor, Deputy Chief Examiner of Accounts, Principal Examiner of Accounts and Examiner of Accounts/Senior Examiner of Accounts should be compensated at hourly rate, subject to a maximum of Rs 28915.**

### Refund of Mileage to officers not entitled to Travel Grant

- 11.10** At present, officers in technical and professional cadres who are not eligible for travel grant but are required to travel to various sites by car in the conduct of their duties are refunded mileage at approved rates. This provision is still valid.

## Recommendation 3

- 11.11 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 are not entitled to a travel grant, should be refunded Mileage Allowance as per recommendations made at paragraph 16.2.82 (No. 5) of the Chapter on Travelling and Car Benefits in Volume 1 of this Report.**

## Movement beyond Top salary

- 11.12 By virtue of existing provisions, officers in the grades of Deputy Chief Examiner of Accounts and Examiner of Accounts/Senior Examiner of Accounts are allowed movement in the Master Salary Scale up to salary point Rs 64400 and Rs 47675 respectively, upon satisfying certain conditions. We are maintaining same while revising the salary points.

## Recommendation 4

- 11.13 We recommend that officers in the grades of:

- (i) Examiner of Accounts/Senior Examiner of Accounts possessing a Diploma in the field of Accountancy or Finance or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 60600; and
- (ii) Deputy Chief Examiner of Accounts possessing a Degree in Accounting or Finance or an equivalent qualification should be allowed to move incrementally in the Master Salary Scale up to salary point Rs 80000,

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

## NATIONAL AUDIT OFFICE

### SALARY SCHEDULE

Salary Code	Salary Scale and Grade
01 000 122	<b>Rs 206000</b> Director of Audit
01 000 112	<b>Rs 150000</b> Deputy Director of Audit
01 093 104	<b>Rs 84500 x 2250 - 86750 x 2500 - 94250 x 2750 - 102500 x 3750 - 110000 x 4000 - 118000</b> Assistant Director of Audit
01 082 098	<b>Rs 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 86750 x 2500 - 94250 x 2750 - 97000</b> Principal Auditor

Salary Code	Salary Scale and Grade
01 075 094	<b>Rs 52300 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 86750</b> Senior Auditor
01 064 090	<b>Rs 41080 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 77750</b> Auditor
01 093 104	<b>Rs 84500 x 2250 - 86750 x 2500 - 94250 x 2750 - 102500 x 3750 - 110000 x 4000 - 118000</b> Head, Examiner of Accounts Cadre
01 082 098	<b>Rs 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 86750 x 2500 - 94250 x 2750 - 97000</b> Deputy Head, Examiner of Accounts Cadre
01 077 094	<b>Rs 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 86750</b> Chief Examiner of Accounts
01 070 090	<b>Rs 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 67900 x 1900 - 75500 x 2250 - 77750</b> Deputy Chief Examiner of Accounts
01 064 083	<b>Rs 41080 x 970 - 46900 x 1050 - 49000 x 1100 - 54500 x 1450 - 58850 x 1750 - 62350 x 1850 - 64200</b> Principal Examiner of Accounts
01 043 080	<b>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</b> Examiner of Accounts/Senior Examiner of Accounts
24 027 060	<b>Rs 24245 x 300 - 26945 x 320 - 28865 x 350 - 30965 x 400 - 31765 x 425 - 33040 x 560 - 35840 x 725 - 37290</b> Driver

