

GOVERNMENT OF MAURITIUS

**SCHEME OF SERVICE SPECIFIED UNDER REGULATION 15 OF THE
PUBLIC SERVICE COMMISSION REGULATIONS**

- Ministry:** Industrial Development, SMEs and Cooperatives (Co-operatives Division)
- Post:** Principal Co-operative Auditor
- Salary:** Rs 46,900 x 1,525 – 49,950 x 1,625 – 62,950 x 1,850 – 68,500 x 1,950 – 70,450
(18 075 089)
- Effective Date:** 19 February 2020
- Qualifications:** A. By selection from among officers in the grade of Senior Co-operative Auditor who reckon at least four years' service in a substantive capacity in the grade and who are registered with the Mauritius Institute of Professional Accountants (MIPA) in accordance with Section 51 of the Financial Reporting Act.

NOTE

In the absence of suitably qualified officers, by selection from among –

- (i) officers in the grade of Senior Co-operative Auditor who reckon an aggregate of at least nine years' service in the grades of Senior Co-operative Auditor, Co-operative Auditor and in the Co-operative Officer Cadre/Co-operative Development Officer Cadre.
- (ii) officers in the grade of Co-operative Auditor who reckon an aggregate of at least eleven years' service in the grade of Co-operative Auditor and in the Co-operative Officer Cadre/Co-operative Development Officer Cadre.
- (iii) officers in the Co-operative Officer Cadre and Co-operative Development Officer Cadre who reckon at least thirteen years' service in their respective Cadre.

AND

who are registered with the Mauritius Institute of Professional Accountants (MIPA) in accordance with Section 51 of the Financial Reporting Act.

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CERTIFIED CORRECT

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D. Gowry
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for Secretary for Public Service

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- B. Candidates should –
- (i) possess strong leadership, managerial and supervisory skills;
 - (ii) possess strong interpersonal, communication and analytical skills;
and
 - (iii) be proactive and have the ability to meet tight deadlines.

**Role and
Responsibilities:**

To head the Co-operative Audit Unit and be responsible for its efficient and effective running and to ensure that the accounts of the Co-operative Societies are properly audited according to the Co-operative legislation and other related enactments and financial standards.

Duties:

1. To be responsible to the head of the Ministry or any officer deputed by him for –
 - (a) the proper functioning of the Co-operative Audit Unit as well as the planning and controlling of audit assignments;
 - (b) monitoring of the audit work in Co-operative Societies and providing guidance to audit teams on the procedures that relate to audit practices in general and on the preparation, processing, reviewing of working files;
 - (c) developing and keeping up-to-date the audit approach and procedures as well as maintaining professional standards in accordance with the Co-operatives legislation and other related enactments;
 - (d) preparing audit statistical manual and related reports on economic situation of Co-operatives and Co-operative Societies;
 - (e) controlling the quality of work, reviewing and updating methods and procedures, ensuring the quality, sufficiency of audit evidence and developing professional standards;

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- (f) carrying out –
 - (i) regular field supervision on audit sites and ensure that the highest standards and output of work are achieved;
 - (ii) any special investigation and prepare reports therefrom; and
 - (iii) sensitisation and awareness campaigns to promote Co-operative Development in the community;
 - (g) finalising reports submitted on Co-operative Societies for submission to the Supervising Officer;
 - (h) reporting all cases of malpractices, fraud and infringement in Co-operative Societies to management and the Registrar, Co-operative Societies as well as proposing remedial actions;
 - (i) conducting financial analysis of audited financial statements, discussing and finalising thereof with Accounting Officers;
 - (j) review and report on the internal control system in Co-operative Societies;
 - (k) developing and implementing staff training programmes with special emphasis on new areas, including performance audit and computer audit; and
 - (l) undertaking research work in relation to accounting and auditing.
2. To use ICT in the performance of his duties.
3. To perform such other duties directly related to the main duties listed above or related to the delivery of the output and results expected from the Principal Co-operative Auditor in the roles ascribed to him.

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