

GOVERNMENT OF MAURITIUS

SCHEME OF SERVICE SPECIFIED UNDER REGULATION 15 OF THE  
PUBLIC SERVICE COMMISSION REGULATIONS, 1967

S 0400011

Department: Audit

Post: Director of Audit

Salary: ~~Rs 26,250 (ACC 28)~~ ~~Rs 42,250 (ACC 29)~~  
Rs 5,500 (SUP 16) ~~17,000 (ACC 15)~~

Effective date: 25th May, 1984

Qualifications:

By appointment of a person who:

- (a) is an Associate of the Association of Certified Accountants or holds an alternative qualification acceptable to the Public Service Commission. Possession of a degree will be an advantage.

and

- (b) has had wide and lengthy experience of public affairs in a very senior official capacity, preferably in the Public Service of Mauritius.

A thorough knowledge and understanding of accounting and auditing principles is essential, and considerable practical experience of central government accounting and auditing is desirable.

The work calls for strength of character, for judgment, patience and discretion of the highest order and for the considerable stamina necessary to continue audit enquiries tactfully but with energy and unshakable determination whatever the circumstances.

Candidates must have displayed powers of leadership and ability to manage a staff such as that of the Mauritius Audit Department, which will normally include several officers of graduate or professionally qualified standard. There is no upper age-limit but regular and effective service for a reasonable period is expected, and this requirement will be taken into account.

Duties:

The Director of Audit is required by law to audit the Public Accounts on behalf of the Parliament of Mauritius, to certify the annual statements and to submit annual or, if necessary, special reports. In particular, he is to satisfy himself that revenue is properly collected and safeguarded by reasonable precautions, that money provided by Parliament is used as Parliament intended, and that financial and accounting instructions are adequate and effective.

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- 2 -

The Constitution provides that in the exercise of his functions, the Director of Audit shall not be subject to the direction or control of any other person or authority and he has statutory right of access to records and power to call for information and explanations. It is a necessary implication that during the course of his audit he will form opinions of the efficiency of works and services which come under his review and, further, that where in his judgment there has occurred material waste, extravagance or a lack of proper economy which should be brought to the notice of Parliament, he will report accordingly.

The Director of Audit shall also be required to audit the accounts of statutory bodies. He is expected to acquaint himself with and to keep himself thoroughly informed about the work and special needs of the Legislative Assembly and is required to assist the Public Accounts Committee in making enquiries which are usually based on the annual Audit Reports.

As Head of the Audit Department, he is answerable in effect to Parliament for the training and efficiency of his staff and for expenditure from the Audit Vote, and to the Public Service Commission in connection with Audit Staff appointments, promotions, retirements and discipline.