

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

Ministry: Industrial Development, SMEs and Cooperatives (Co-operatives Division)
Post: Co-operative Auditor
Salary: Rs 28,625 x 775 – 32,500 x 925 – 37,125 x 1,225 – 40,800 x 1,525 –
49,950 x 1,625 – 56,450 (18 058 081)

Effective Date: 21 October 2020

Qualifications: A. A pass at the final examination required for admission to membership of one of the following bodies –

- (i) The Institute of Chartered Accountants of England and Wales
- (ii) The Institute of Chartered Accountants of Scotland
- (iii) The Institute of Chartered Accountants of Ireland
- (iv) The Association of Chartered Certified Accountants
- (v) The Institute of Chartered Accountants of India
- (vi) The Chartered Institute of Management Accountants
- (vii) The Chartered Institute of Public Finance and Accountancy
- (viii) The South African Institute of Chartered Accountants

OR

an equivalent qualification acceptable to the Public Service Commission.

B. Candidates should –

- (i) possess good interpersonal and communication skills;
- (ii) possess analytical skills and have a sound judgment;
- (iii) have the ability to manage time effectively; and
- (iv) be computer literate.

Candidates should produce written evidence of knowledge claimed.

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CERTIFIED CORRECT

.....
D. Gowry (Mrs)
for Secretary for Public Service

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Duties:

1. To be responsible to the Principal Co-operative Auditor through the Senior Co-operative Auditor for –
 - (i) performing interim audit of the Co-operative Societies under his responsibilities;
 - (ii) supervising and controlling accounts for statutory annual audit of the Co-operative Societies; and
 - (iii) ensuring that internal control systems are established and maintained.
2. To exercise general supervision over and to take charge of one or more audit inspections of Co-operative Federations/Societies.
3. To review and report on the internal control system in Co-operative Societies.
4. To collect and analyse data and submit regular reports on matters arising out of inspections or audit assignments.
5. To conduct pre-implementation audits to determine if systems and programme under development will work as planned.
6. To undertake the examination of annual statements or the review of examined statements, the preparation of annual or other audit reports or the review of draft reports, as well as ensuring an effective application of quality control procedures.
7. To carry out –
 - (i) performance audit, programme evaluation and computer audit and any inquiry or special investigation as may be assigned;
 - (ii) site visits as may be required; and
 - (iii) sensitisation and awareness campaigns to promote Co-operative Development in the community.

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8. To provide training and guidance to staff working under his responsibility and supervise their work and to prepare draft audit guidelines and instructions.
9. To report any malpractices, infringes and unfavourable reports.
10. To use ICT in the performance of his duties.
11. 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 Co-operative Auditor in the roles ascribed to him.



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