

THE AUDIT OFFICE OF GUYANA



RULES, POLICIES AND PROCEDURES MANUAL

VOLUME 1

Management Structure, Systems and Operations

Summary of Volumes

Volume 1: Management Structure, Systems and Operations

Volume 2: Manual Describing Job Evaluation Procedures

Volume 3: Job and Position Descriptions for the Audit Office

Volume 4: Performance Appraisal Manual



A - 1.0 INTRODUCTION

1.1 The Audit Office

The **Audit Office** serves the public interest by providing the Parliament and others who make policy, with accurate information, unbiased analyses, and objective recommendations on how public resources have been used. The **Audit Office** helps to ensure accountability and transparency in government for the people of Guyana.

The **Audit Office** is the watchdog of public accountability. It commits to openness and transparency. To concisely express its fundamental philosophy, the **Audit Office** has adopted the following *Mission Statement*:

The **Audit Office** strives –

To be the foremost institution of the State in promoting openness, transparency, good governance and improved public accountability through (a) the execution of high quality audits of government programmes and (b) reporting in a timely manner the results to the Legislature and hence to the public.

We aim to do so by ensuring that the Audit Office is staffed with highly skilled and competent staff delivering a high quality service in a cost-efficient and effective manner and by adherence to the most up-to-date auditing practices. We also aim to foster excellent professional relationships with our clients and to provide them with high quality and timely reports to enable them to improve their operations.

The duties of the **Auditor General** and the **Audit Office** are outlined in the Constitution and described in the **Audit (No. 5) 2004 Act of Guyana**. As the government's external auditor, these instruments require that the **Auditor General** examine and report on:

- a) the accounts of all accounting officers and principal receivers of revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public monies or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other government property. In this examination, the **Auditor General** reports on whether
 - (1) The accounts have been faithfully and properly kept;
 - (2) The rules, procedures, and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenue;
 - (3) All money expended and charged to an appropriation account has been applied to the purpose or purposes for which the grants made by Parliament were intended, and
 - (4) Essential records are maintained and the internal management controls, rules and procedures applied are sufficient to safeguard the control of stores and other property.



- b) the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control.

In the discharge of his functions, the **Auditor General** shall have complete discretion in examining and reporting on the receipt, disbursement and effectiveness in the use of such moneys.

The **Auditor General** is also appointed as the external auditor for public corporations, statutory bodies, all central and local government entities, all bodies and entities in which the State has a controlling interest; and all projects funded by way of loans or grants by any foreign state or organisation and trade unions as well as internationally funded projects. The full **List of Auditees** is shown at **Appendix 1**.

1.2 Purpose of the Rules, Policies and Procedures Manual

The **Manual** seeks to bring to the **Audit Office** a new and dynamic dimension to the management of its human, financial and material resources.

With the opportunity to select, manage and develop its human resources the establishment of a **Human Resource Division** and systems provides ample opportunity to dispense fair and equal treatment of individuals applying for or offered appointments.

The **Performance Appraisal Manual** also sets well structured guidelines, that should facilitate appointment and promotion decisions being made on the qualification and merit of every individual eligible for consideration; as well as stimulate productivity by recognising and rewarding/sanctioning individual performance.

The **Manual** also promotes the independence and integrity of the **Audit Office**. The **Oath of Professional Conduct**, the **Conflict of Interest Code**, and the **Disciplinary Code** are contributory mechanisms to this objective, while at the same time guaranteeing every employee's right to be heard and to make representation.

The **Manual** further provides opportunity to replace more bureaucratic approaches to management with a participative process which allows greater employee ownership in the decision-making process of the organisation, through a series of structured interactions from which should emerge a wider and clearer vision of the role and responsibility of the **Audit Office**.

The **Polices and Procedures Manual (PPM)** provides guidance needed to fulfill the requirements and provisions of the **Constitution** and **Audit Act (No.5) of 2004**. Thus it should be studied and applied in conjunction with those instruments.

For the **Audit Office** to be effective, it must have well qualified and trained staff whose work is well planned, based on sound methodology, and results in clear and timely reports that present results in an objective, fact-based, nonpartisan, fair and balanced manner.

To maintain a consistently high level of work that results in credible and timely products of the highest quality, **Audit Office** staff must have the tools that will allow them to achieve these expectations. One key tool provided to managers and staff is the guidance found in this Manual.



Audit Office staff will be required to be familiar with those **Sections** of this **Rules, Policies and Procedures Manual**, which respectively are relevant to their individual levels of employment. They are expected to adhere to and apply the policies and procedures contained herein. New Staff will find this Manual particularly beneficial in understanding the work of the **Audit Office**. Experienced staff will find it a valuable resource in documenting and explaining why and how activities are conducted and as a reference in promoting their professional standards. It should also be noted that failure to follow and apply the policies and procedures may lead to disciplinary action.

1.3 The Organization of the Rules, Policies and Procedures Manual

The **Manual** consists of a number of volumes designed in order to facilitate easy access to, and specific use of, its different components. It is, therefore, organised as follows:

Volume 1: Regulatory Structure, Systems and Operations

Volume 2: Job Evaluation Manual

Volume 3: Job/Position Descriptions for the Audit Office

Volume 4: Performance Appraisal Manual

1.4 Supplementary Materials and Documents

Additional information in the form of job aides, samples, forms, checklists, training materials, and more detailed procedural guidance may be prepared by the **Auditor General** and distributed to staff from time to time.

The **Director, Management Services** and the **Audit Directors** shall share the responsibility for ensuring that staff are provided copies of such supplementary materials; and Staff are responsible for ensuring that their **Manuals** are up-to-date.

1.5 Amendments

It is recognised that the policies and procedures contained herein will need to be periodically reviewed to ensure that they continue to be relevant to the work of the **Audit Office** and aligned with applicable standards and legislation. The **Audit Office's Executive Management Committee** shall be responsible for ensuring that such reviews are carried out.

Based on periodic reviews, the **Executive Management Committee** shall prepare revisions to the Manual. The **Auditor General** shall then forward the amendments to the **Public Accounts Committee** for ratification. Once ratified, the amended policies and procedures shall be distributed to staff.



B - 2.0 THE REGULATORY FRAMEWORK

2.1 The Audit Office: Oversight Responsibility

The **Audit Act 2004** sets out:

*The responsibilities and authority of the **Auditor General**; to strengthen Parliamentary oversight over the work of the **Auditor General**; to provide for the establishment and administration of an independent **Audit Office**; and to regulate such other matters connected with or incidental to the independent auditing of the finances of Guyana.*

In accordance with **Article 223** of the **Constitution** the **Act** provides for an **Auditor General** for Guyana whose office shall be a Public Office; and an **Audit Office**, comprising the **Auditor General** and the officers and employees appointed thereto.

The **Auditor General** shall be the external auditor of the public accounts of Guyana and, in the discharge of his functions, shall have complete discretion in examining and reporting on the receipt, disbursement, and control of public moneys and on the economy, efficiency and effectiveness in the use of such moneys.

2.2 Human Resource Management

For the purpose of discharging the functions of his office, the Auditor General may, subject to the provisions of this Act or any other law, do anything and enter into any transaction including:

- a) establishing and implementing human resource management systems and policies;
- b) developing and maintaining such systems, whether by computer or other means, for the collection, storage, analysis, and retrieval of information; and
- c) formulating procedures for conducting audit work.

Related to **personnel** issues, it should be noted that:

- a. the appointment process and compensation and benefits for the **Auditor General** are set forth in the **Constitution** and the **Audit Act**;
- b. the **Audit Act** establishes a special role for the **Public Accounts Committee** vis a vis the appointments and service of the senior staff;
- c. under the **Audit Act** the **Audit Office** has been granted the authority to establish an independent employment structure in which the staff will not be regarded as public officers for purposes of the **Pensions Act**.

Detailed presentation of the Human Resource matters is contained in **Section 2** of this **Volume**.



2.3 Finance and Budget

The expenditure of the Audit Office shall, in accordance with article 222A (a) of the Constitution, be financed as a direct charge on the Consolidated Fund, determined as a lump sum by way of an annual subvention approved by the National Assembly after review and approval of the Audit Office's budget as a part of the process of the determination of the national budget.

- a) The Auditor General shall prepare, in accordance with the rules, procedures and guidelines set out in the Budget Circular, and submit to the Public Accounts Committee a budget submission for the Audit Office, including work plans and programmes, for the next ensuing fiscal year;
- b) After considering comments from the Public Accounts Committee, the Auditor General shall revise the budget submission and re-submit it to the Public Accounts Committee for endorsement;
- c) The Minister responsible for finance shall include in the annual budget proposal a subvention for the **Audit Office** within the allocations of the Parliament Office to be voted in by the National Assembly.

2.3.1 Service Fees

Where the Auditor General renders a service to an entity other than a budget agency or a foreign-funded project, he may charge a cost recovery fee which shall be paid into the Consolidated Fund.



C - 3.0 THE GOVERNANCE STRUCTURE

3.1 The National Assembly

Section 25 of the **Act** requires the **Auditor General** to report annually, and within nine months of the end of each fiscal year, on the results of his audit of the consolidated financial statements and the accounts of budget agencies in relation to that fiscal year.

The Auditor General shall in accordance with article 223 (3) of the Constitution submit reports to the Speaker of the National Assembly, who shall cause them to be laid before the Assembly.

The governance structure established for the **Audit Office** includes the Institutions mentioned below.

3.2 The Public Accounts Committee (PAC)

The **Audit Office** recognizes its responsibility to account to the **Public Accounts Committee (PAC)**.

In accordance with article 223 of the Constitution the **Public Accounts Committee** will exercise general supervision over the functioning of the **Audit Office** including the functions of the **Auditor General**, in accordance with the Rules, Policies and Procedures Manual and any other law.

- Consider the budget submission for the Audit Office including work plans and programmes for the next fiscal year, and return to the Auditor General with relevant comments.
- After final review of the Auditor General's revised submission, the Public Accounts Committee within ninety days of the commencement of the next fiscal year, will forward the revised budget submission with comments to the Minister responsible for finance for consideration and
- Review on a quarterly basis reports on the performance and operation of the **Audit Office** in the format of a Programme Performance Statement.

- Review the Annual Performance and Financial Audit Report of the **Audit Office**.
- Arranging for the appointment of an independent auditor and report on the financial statements, accounts and other information relating to the performance of the **Audit Office** in respect of each fiscal year. This may include awarding the contract to an international firm.
- Placing special attention on the effective operation of the Human Resources Management and Development System in the **Audit Office**.
- Ensuring observance of the legal framework within which the **Audit Office** operates.



3.3 The Auditor General and the Audit Office

The **Auditor General** is authorized:

- a) With the approval of the **Public Accounts Committee** to make regulations for the administration of the **Act**.
- b) To exercise complete discretion in discharging the external Auditor's to examine and report on the receipt, disbursement, and control of public monies and to promote greater economy, efficiency, and effectiveness in the use of such money;
- c) In the exercise of these functions, the **Auditor General** shall not be subject to the direction or control of any person or authority.
- d) The **Auditor General** shall represent Guyana as the Head of the Supreme Audit Institution of the Republic with the **International Organisation of Supreme Audit Institutions (INTOSAI)**, the Commonwealth Auditors' General and other International Accounting and Auditing Organisations and standard setting bodies.

The **Auditor General**, subject to the provisions of the **Act**, may also do anything and enter into any transaction necessary to ensure the proper performance of these functions.

3.4 The Committee Structure

The **Committee Structure** shown at **Figure 3.1** reflects the various fora within the **Audit Office** which provide for Managers at different levels to interface productively with one another, and with groupings of Staff in a structured process.

These include:

- The Executive Management Team
- The **Human Resources Management** Committee
- Financial Management Committee
- Information Technology Committee

3.5 Executive Management Committee

The Membership of the **Executive Management Committee** will constitute the **Auditor General** and the **Audit Directors**.

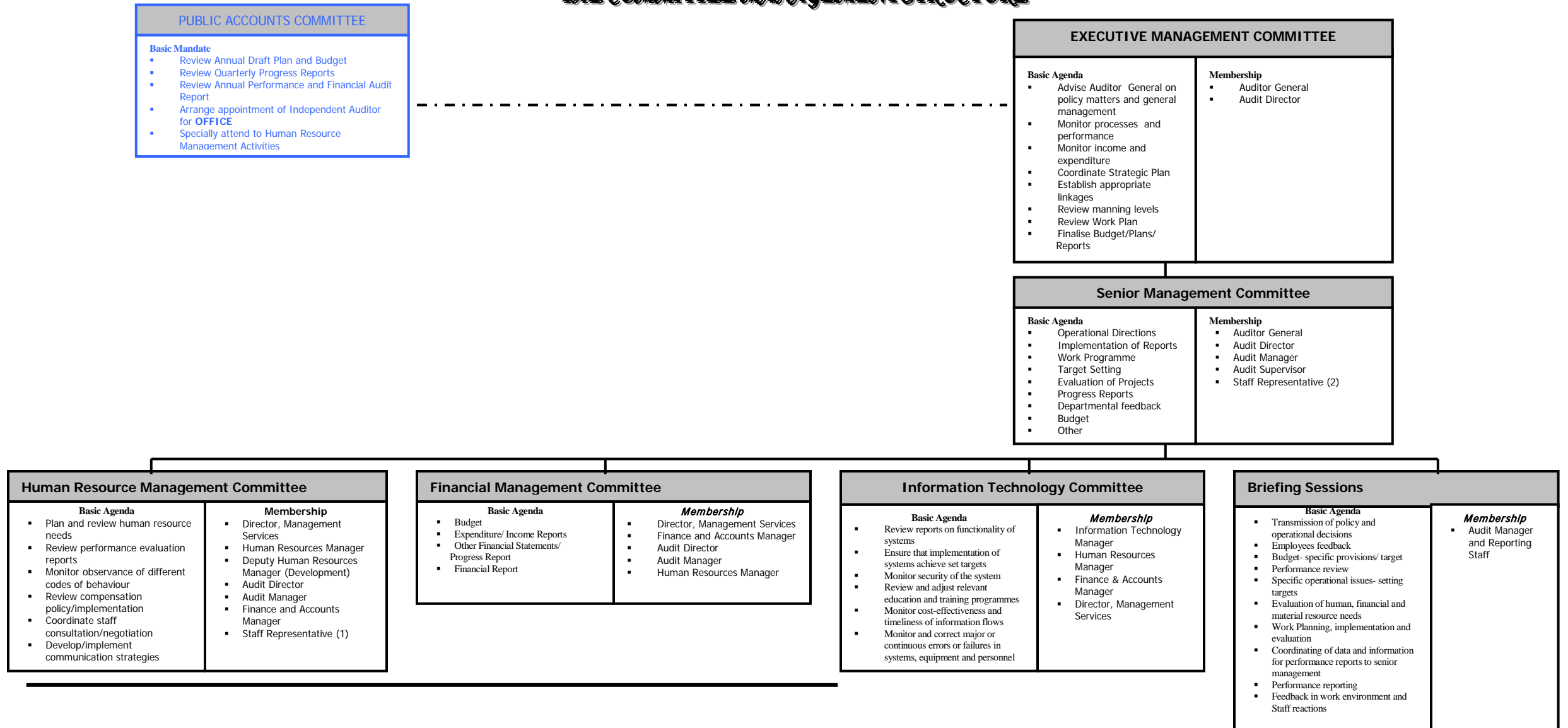
3.5.1 Terms of Reference of the Executive Management Committee

The *Terms of Reference* will be:

- To advise and assist the **Auditor General** on all matters of policy and general management of the **Office**.
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FIGURE 3.1
AUDIT OFFICE
THE COMMITTEE MANAGEMENT STRUCTURE





- To keep under constant review, the implementation process and monitor the resources available for sustaining the Office's ability to achieve its goals.
- To monitor income and expenditure on a regular basis.
- To coordinate preparation of the **Strategic Plan** of the Office.
- To agree on means of establishing linkages with collaborator agencies and institutions regionally and internationally.
- To review **Manning Levels** and decide on the number and quality of skills required to effectively carry out the **Office's Work Plan**.
- To review the **Work Plans** of the respective members of the **Senior Management Teams**.
- To finalize work plan and budget, quarterly and other Reports for submission to the Public Accounts Committee. To review and decide on recommendations of the **Human Resources Management** Committee.

Periodically (but at least annually) the **Executive Management Committee** shall review the staffing within the office in relation to the forecasted work and determine reassignment and recruiting requirements. Based on this evaluation, the **Auditor General** shall initiate recruiting activities.

3.6 Senior Management Committee

This **Committee** shall be composed of the:

- Auditor General
- Audit Directors
- Audit Managers

It will be required to deal with the following *Basic Agenda*:

- Operational Directions
- Implementation of Reports
- Work Programme
- Target Setting
- Evaluation of Projects
- Progress Reports
- Departmental Feedback
- Budget
- Other



3.7 Human Resources Management Committee

This **Committee's** membership will consist of:

- Director, Management Services
- Human Resources Manager
- Deputy Human Resources Manager
- Audit Director
- Audit Manager
- Finance and Accounts Manager
- Staff Representative

Its *Basic Agenda* will be as follows:

- To plan and keep under review the human resource needs of the **Office**, and monitor manning levels
- To review performance evaluation reports and make appropriate recommendations for action thereon
- To monitor and review implementation of the **Office's** respective Codes of behaviour, with particular attention to the implementation of the Disciplinary Code.
- To review and make recommendations on the compensation policy and strategy of the **Office**.

- To coordinate the **Office's** position in matters of consultation with the staff, and negotiation with relevant Unions.
- To monitor the operations of the grievance procedure and make appropriate recommendations.
- To develop and implement communication strategies aimed at audit clients, as well as Staff of the Office, publications e.g. News Letters, Circulars, Notices, Information Sheets, Posters.

3.8 Financial Management Committee

The Financial Management Committee will consist of:

- Director, Management Services
- Financial and Accounts Manager
- Audit Director
- Audit Manager
- Human Resources Manager

Its basic agenda will include:

- Budget
- Expenditure/Income Reports
- Other Financial Statements/Progress Reports
- Final Reports



3.9 Information Technology Committee

To be instituted when operations are more appropriately developed

Membership will consist of:

- Director, Management Services
- Information Technology Manager
- Human Resources Manager
- Finance and Accounts Manager

Its basic agenda will include:

- Review reports on functionality of systems
- Ensure that implementation of systems achieve set targets
- Monitor security of the system
- Review and adjust relevant education and training programmes
- Monitor cost-effectiveness and timeliness of information flows
- Monitor and correct major or continuous errors or failures in systems, equipment and personnel

3.10 Briefing Sessions

In addition to the above there will also be statutory **Briefing Sessions** by the Heads of the three main groupings of the **Audit Office**, the regularity of which can be agreed amongst the staff concerned.

Basic Agenda should include:

- Budget
- Expenditure/Income Reports
- Other Financial Statements/Progress Reports
- Financial Reports
- Setting of targets
- Performance Review
- Specific operational issues
- Evaluation of human, financial and material resource needs
- Planning future operations
- Coordinating of data and information for performance reports to senior management
- Monitoring of work environment and expectations of staff



D - 4.0 Audit Office: ORGANISATION STRUCTURE

The **Organisation Chart** for the **Audit Office** is shown at **Figure 4.1**.

The **Operational Management Structure** has been established and **Position/Job Titles** have been instituted. **Table 4.1** shows the rationalised **Job/Position Descriptions** for the **Audit Office**.

With the formal development of a **Human Resources Division** and a **Finance and Accounts Division** new management **Position Titles** have had to be instituted.

The **Information Technology Division** is to be formally established. **Jobs/Positions** necessary for the full functioning of the **Division** have been described, and are seen in **Volume 3**.

4.1 Audit Operations

The **Function Chart** at **Figure 4.2** shows the full disposition of the functions in the reorganised **Audit Office**.

The **Manning Level Chart** at **Table 4.2** represents the hierarchical distribution of human resources throughout the **Audit Office**.

The **Auditor General** is the *External Auditor* of the public accounts of Guyana, the Audit Act invests him with complete discretion to examine, report on the receipt, disbursement, and control of public moneys on the economy, efficiency and effectiveness in the use of such moneys.

Audits, Reports and Powers

As external auditor of the public accounts of Guyana, the **Auditor General** shall be responsible for conducting:

- a) financial and compliance audits, and
- b) performance and value-for-money audits, with respect to:
 - i) the consolidated financial statements;
 - ii) the accounts of all budget agencies;
 - iii) the accounts of all local government bodies;
 - iv) the accounts of all bodies and entities in which the State has a controlling interest; and
 - v) the accounts of all projects funded by way of loans or grants by any foreign State or organisation.



FIGURE 4.1
ORGANISATION CHART

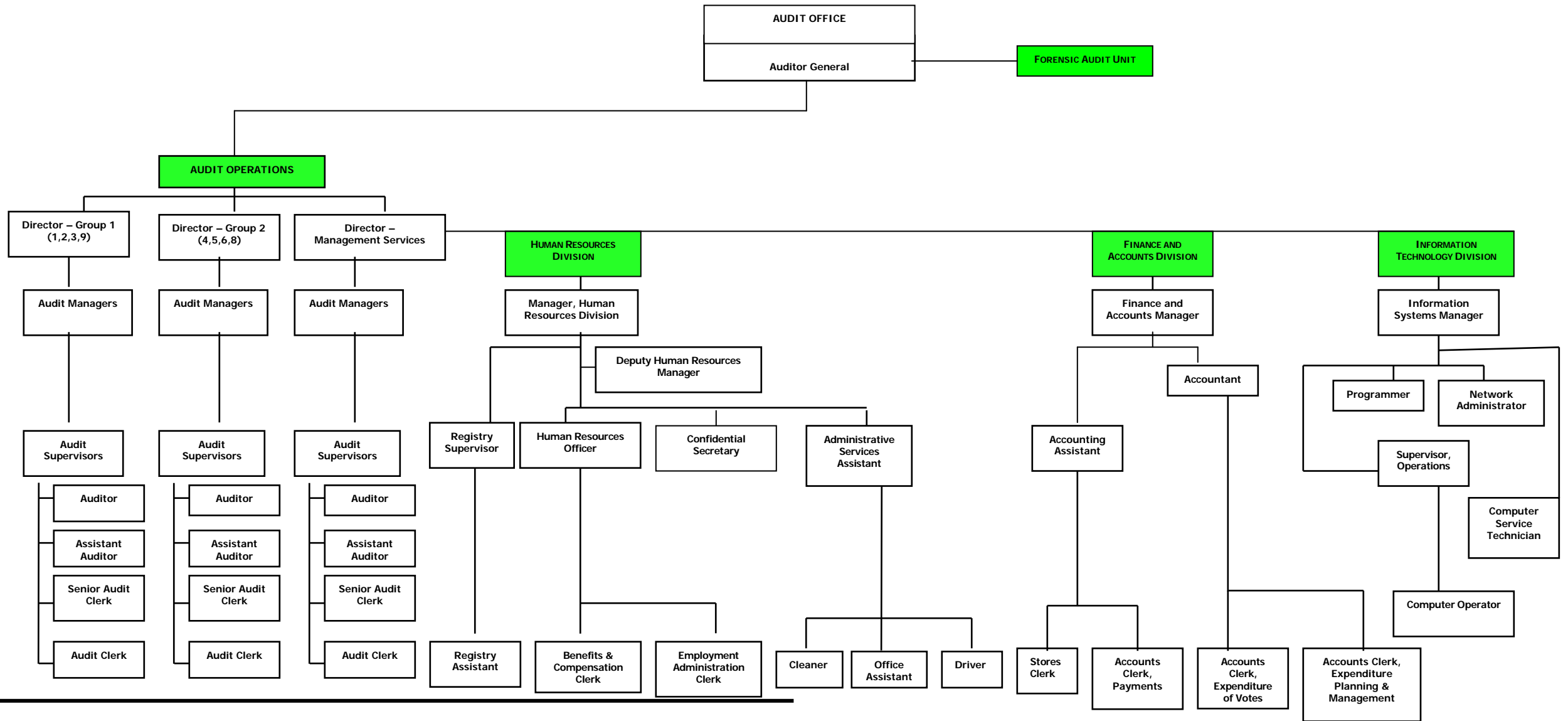




TABLE 4.1
The Audit Office
RATIONALISED JOB/POSITION TITLES

Current Title	Proposed New Title
Audit Office	
Auditor General	Auditor General
Confidential Secretary	Administrative Assistant
Confidential Secretary	Confidential Secretary
Audit Operations	
Senior Deputy Auditor General	Audit Director, Operations
Deputy Auditor General	Audit Director, Operations
Assistant Auditor General	Audit Manager, Operations
Principal Auditor	Audit Supervisor
Auditor	Auditor
Assistant Auditor	Assistant Auditor
Senior Audit Clerk	Senior Audit Clerk
Audit Clerk	Audit Clerk
	Confidential Secretary
Works and Structures	
Senior Engineer	Senior Engineer
	Manager, Works and Structures
Engineer	Engineer
Human Resources Division	
	Human Resources Manager
	Deputy Manager, Training and Development
Personnel Officer II	Human Resources Officer
Confidential Secretary	Confidential Secretary
	Benefits & Compensation Assistant
	Employment Administration Clerk
Registry Supervisor	Registry Supervisor
	Registry Assistant
	Administrative Services Assistant
Typist Clerk III	Confidential Secretary
Clerk Stenographer II	
Typist Clerk II	Computer Operator
Typist Clerk I	
Senior Office Assistant	
Office Assistant	Office Assistant
Driver	Driver
Cleaner	Maid/Cleaner
Finance and Accounts Division	
	Finance and Accounts Manager
	Accountant
	Accounting Assistant, Receipts & Payments
	Senior Accounts Clerk, Expenditure Planning & Management
	Accounts Clerk, Payments
	Accounts Clerk, Expenditure of Votes
	Stores Clerk
Information Technology Division	
	Information Systems Manager
	Network Administrator
	Programmer
	Supervisor, Computer Operations
	Computer Service Technician
	Computer Operator



FIGURE 4.2

**The AUDIT OFFICE
Function Chart**

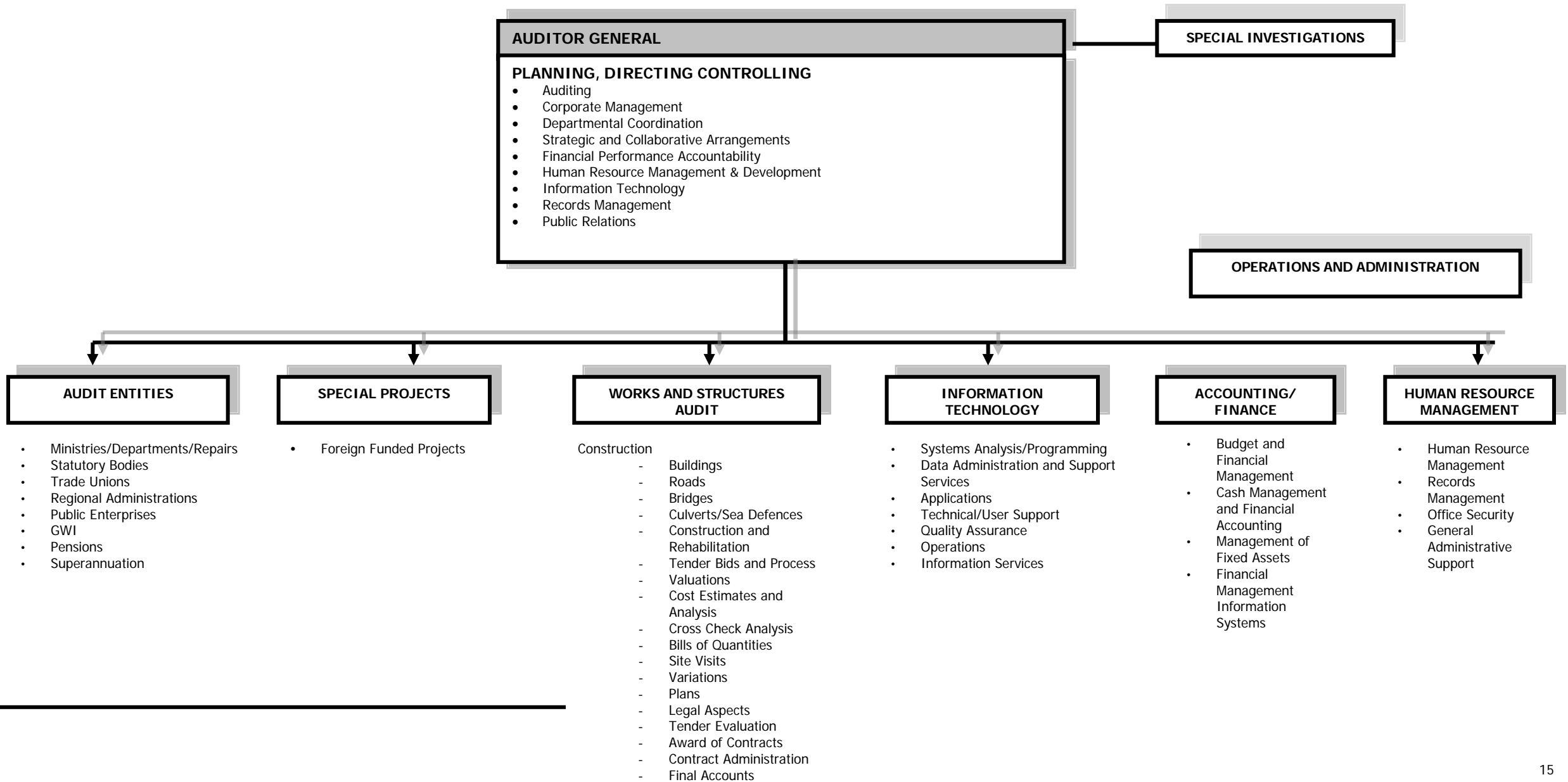




TABLE 4.2
MANNING LEVEL CHART

AUDIT OFFICE JOB/POSITION TITLES		AUTHORIZED STRENGTH		
		SMT	SUP	N-MGT
	Auditor General	1		
	Administrative Assistant		1	
	Audit Director	3		
	Audit Manager	12		
	Audit Supervisor		30	
	Auditor			31
	Trainee Auditor III			31
	Trainee Auditor II			31
	Trainee Auditor I			50
	Confidential Secretary		1	
	SUB TOTAL	16	32	143
	Human Resources Manager	1		
	Deputy Human Resources Manager, Training & Development	1		
	Human Resources Officer	1		
	Confidential Secretary		1	
	Registry Supervisor		1	
	Benefits and Compensation Clerk			1
	Employment Administration Clerk			1
	Registry Assistant			1
	Driver			3
	Office Assistant			3
	Maid Cleaner			3
	Handyman			1
	SUB TOTAL	3	2	13
	Finance & Accounts Manager	1		
	Accountant	1		
	Accounting Assistant, Payments & Receipts		1	
	Accounting Assistant, Expenditure Planning & Management		1	
	Accounts Clerk, Payments			1
	Accounts Clerk, Expenditure of Votes			1
	Stores Clerk			1
	SUB TOTAL	2	2	3
	Information Systems Manager	1		
	Network Administrator	1		
	Programmer	1		
	Supervisor, Operations		1	
	Computer Service Technician			1
	Computer Operator			2
	SUB TOTAL	3	1	3
	TOTAL	24	37	162
	GRAND TOTAL		223	

LEGEND:

SMT: Senior Management
SUP: Supervisory
N-MGT: Non-Management



In conducting financial and compliance audits, the **Auditor General** shall examine in such manner as he/she deems necessary the relevant financial statements and accounts and ascertain whether:

- a) the financial statements have been properly prepared, in accordance with applicable law, and properly present the operations and affairs of the entity concerned;
- b) the accounts have been faithfully and properly kept;
- c) the rules, procedures and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenues;
- d) all moneys expended and charged to an account have been applied to the purpose or purposes for which they were intended; and
- e) essential records are maintained, and the internal management controls and the rules and procedures established and applied are sufficient to safeguard the control of stores and other public property.

In conducting performance and value-for-money audits the Auditor General shall examine the extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control.

The Auditor General shall report at least annually, and within nine months of the end of each fiscal year, on the results of his/her audit of the consolidated financial statements and the accounts of budget agencies in relation to that fiscal year.

During the course of the year, the Auditor General may choose to conduct special audits and at his discretion prepare special reports when such audits are completed.

4.1.1 Investigations of Fraud

The **Auditor General** shall, with the implementation of the **Act**, establish a **Special Investigations Unit** within the **Audit Office** to deal with issues of fraud. This Unit shall engage staff specially trained in investigating fraud and corruption and familiar with the standards of criminal as well as audit evidence.

When, in the course of completing a financial, compliance or performance audit, the **Auditors** discover what they believe to be criminal fraud and corruption, they shall immediately notify the **Auditor General** and the **Head of the Special Investigations Unit**.

The **Auditor** shall determine if the case should be assigned to the Special Investigations Unit for further examination.

After completing their examinations, if the **Special Investigations Unit** determines that sufficient evidence exists to warrant criminal investigation and prosecution, they shall ask the **Auditor General** to refer the case to the Police and appropriate judicial authorities.



E - 5.0 PROCEDURES FOR CONDUCTING THE WORK OF THE Audit Office

5.1 Audit Office: Authority and Objectives

The **Audit Office** derives its authority from the **Constitution** and the **Audit Act of 2004 Guyana**. It conducts its audits of programs and activities within the limits of and to the full extent of its legislative delegations. The **Audit Office's** work contributes to and strives to ensure honest, efficient, and accountable management throughout government.

As the government's external auditor, the **Constitution** and the **Audit Act** require that the Auditor General examine and report on a wide array of operations, activities and functions including:

- a. The accounts of all accounting officers and principal receivers of revenue and of all persons entrusted with the collection, receipt, custody, issue or payment of public monies or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other government property. In this examination, the Auditor General reports on whether
 - 1) The accounts have been faithfully and properly kept;
 - 2) The rules, procedures, and internal management controls are sufficient to secure effective control on the assessment, collection and proper allocation of revenue;
 - 3) All moneys expended and charged to an appropriation account has been applied to the purpose or purposes for which the grants made by Parliament were intended, and
 - 4) Essential records are maintained and the internal management controls, rules and procedures applied are sufficient to safeguard the control of stores and other property.
- b. The extent to which a public entity is applying its resources and carrying out its activities economically, efficiently, and effectively and with due regard to ensuring effective internal management control.
- c. The **Auditor General** is also appointed as the external auditor for public corporations in which Government holds a continuing interest, statutory bodies, local authorities, municipalities, and trade unions as well as some internationally funded projects.

As required in other existing legislation, or as may be defined in future legislation, the **Audit Office** may be required to audit specified programs or entities.

Certain departments and activities are by law partially or totally exempt from **Audit Office** audits.



The **Public Accounts Committee (PAC)** may request special examinations and reports, and within its resource limitations, the **Audit Office** will respond to these requests.

5.2 Overview of Standards and Application

The **Audit Office's** policy is to ensure that quality and timeliness of its work through the effective application of professional standards and policies.

The **Auditor General** shall determine which standards should be applied to specific audit engagements. Generally accepted government auditing standards may include:

- a. the auditing standards and code of ethics published by the **International Organization of Supreme Audit Institutions (INTOSAI)** shall be used for conducting audits of central government entities;
- b. the auditing standards and code of ethics published by the **International Federation of Accountants (IFAC)** shall be used for conducting audits of public enterprises; and
- c. other recognized or required standards issued or accepted by funding or donor organizations may be used in conducting audits of their projects.

Staff shall be issued copies of these standards and are responsible for becoming familiar with them. Supervisors (Audit Managers) shall be responsible for setting expectations regarding the standards and for monitoring work and measuring performance against the professional standards and the **Audit Office's** established performance standards.

General standards to be applied in all audits include attention to qualifications, independence, due professional care, and quality control.

- d. The qualification standard requires that staff assigned to conduct an audit should collectively possess adequate professional proficiency for the tasks required. **Audit Directors** shall be responsible for ensuring that duly qualified staff are assigned to audit teams.
- e. To ensure independence, and the objectivity and credibility of the **Audit Office's** products: each staff member must be free from any personal Impairment to objectivity before beginning work on an assignment, and the **Audit Office** must have discretion to determine how and by whom the audit work shall be performed and what will be included in the report. **Audit Directors** shall be responsible for ensuring the objectivity and credibility of products.
- f. Sound professional judgement must be applied in meeting assignment objectives and adhering to applicable requirements. **Audit Managers** shall be responsible for ensuring that due professional care is exercised throughout an audit.



- g. An internal quality control system and periodic external quality control reviews ensure the quality of **Audit Office's** products. Each staff member is responsible for meeting the **Audit Office's** quality standards.

5.3 Strategic and Annual Planning for the Audit Office

The **Audit Office's** goal is to use strategic and annual planning approaches to assure, to the extent possible, that its resources are used effectively to address national priorities and that it contributes to building efficient, effective, and economical government programs.

The **Audit Office's Executive Management Committee** shall prepare a Strategic 3-year Plan for the **Audit Office** and update it annually. The **Auditor General** shall discuss this **Strategic Plan** with the **Chairman and members** of the **Public Accounts Committee**.

The **Strategic Plan** will:

- identify important national issues toward which the **Audit Office** can make a significant contribution ;
- establish multi-year audit objectives to meet the **PAC's** requirements;
- outline strategies to accomplish broad objectives,
- provide a framework for measuring **Audit Office** accomplishments, and
- serve as the basis for annual planning.

As required by the **Audit Act of 2004**, 90 days before the beginning of each financial year, the **Audit Office** shall prepare and submit an **Annual Plan** to the **PAC**. This **Annual Plan** shall present the proposed work program for the year and a detailed budget to support the **Work Plan**. It shall serve as the basis for allocating resources to and within the **Audit Office** .

In developing a consolidated **Annual Plan** addressing both financial and performance audit assignments, the **Executive Management Committee** shall review inputs from the **Audit Managers**. In preparing their reports and suggesting audit objectives to the **Executive Management Committee**, **Audit Managers** should give attention to:

- a. programmes which are highly vulnerable to fraud, waste and abuse and/or have the potential for achieving significant dollar savings;
 - b. highlights of major accomplishments/changes resulting from prior recommendations and/or the failure to act upon prior recommendations and the impact or effect of the action/inaction;
 - c. estimates of staffing requirements, time needed, and costs associated with conducting an audit.
 - d. potential benefits to be achieved by completing the audit.
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5.4. Planning and Managing Audit Engagements

This activity will be built around the following

- Preparing an audit programme
- Conducting fieldwork
- Analyzing data
- Preparing the opinion/findings
- Issuing the report(s)
- Assessing the results and/or impact
- Conducting follow-up

5.5 Selecting methodology

The **Audit Office** ensures that the methodology selected for each audit assignment effectively accomplishes the assignment objectives, balances the costs against the quality and quantity of data obtained, and provides the information necessary to issue quality products.

Although a variety of methods may be used to accomplish the same objectives, **Audit Managers** should ensure that whatever methodology is used, it is appropriate to the audit and is effectively used. Determining the data collection and data analysis approaches is critical early in the assignment design process.

In conducting performance audits, sampling techniques may be used to describe events or conditions by aggregating and generalizing from survey forms and/or structured interviews.

- a. To ensure that findings and conclusions are sound, the sample type and size must be appropriate.
 - Judgmental samples are based on staff's knowledge and judgement about the characteristics of the population. The results cannot be generalized to a larger population.
 - Random/statistical/probability samples, if well-designed and well-executed, can be used to support inferences about the population from which the sample was drawn.
- b. **Audit Managers** should discuss sampling proposals with their **Audit Director** early in the design process to ensure that appropriate procedures are followed and that additional **IT** or external expertise is available to construct a valid sample.

The **Audit Office** may rely on the work products of internal auditors within the Departments, Ministries, and other entities being audited. However, any data collected from other sources, must meet the standards for competency, relevancy, and sufficiency outlined in this **Procedures Manual**.



The **Audit Office** may rely on existing data that provides relevant measures of facts, attitudes and opinions that others have collected. If they are in a format that is readily accessible and usable, using the existing data may save time. However, **Audit Office** staff must ensure that the data can be verified and that it is competent, relevant, and sufficient.

The **Audit Office** may use mail and/or e-mail for self-administered questionnaires as a data collection strategy. However, due care must be taken in designing the survey forms to ensure that questions and possible responses are structured in an unbiased way. Special design expertise is usually required to develop reliable data collection surveys.

Contracting for external expertise may be necessary to ensure the quality of complex data gathering approaches. For guidance, see **Section 9** in this **Manual**.

5.6 Collecting Evidence

As discussed in generally accepted auditing standards:

- a) Evidence is the factual basis for reporting the results of the audit work.
- b) Evidence used must meet generally accepted evidence standards.
- c) When using the work of others as the primary or sole source for evidence, staff must ensure that the work meets evidence standards.
- d) Testimonial evidence obtained from a single source should seldom, if ever, be used unless corroborated by other knowledgeable and objective testimony and/or supporting physical or documentary evidence.

Generally accepted auditing standards require that evidence be competent, relevant, and sufficient.

- a. To be competent, evidence must be valid and reliable. Competence is established by ensuring that the evidence either was obtained by using a professionally accepted methodology or was provided by a knowledgeable, experienced, reliable, independent, and unbiased source. Competence can also be established by using information disseminated from an accounting, financial, or management system with good internal controls. For example, a signed, notarized document attesting to an official transaction would be competent evidence. If there is reason to doubt the competence of evidence, it should be corroborated by other evidence.
 - b. To be relevant, evidence must have a logical, sensible relationship to the issue it seeks to prove or disprove. The evidence should make the finding, conclusion, and/or recommendation convincing and believable. Engagement objectives and planned use of evidence to support findings are the basis for determining relevance. If it is not relevant, it is not evidence and should not be collected because collecting unneeded information wastes valuable audit resources.
 - c. To be sufficient, evidence must lead a reasonable person to the same position as taken by the **Audit Office**. Different approaches may be used to establish the sufficiency of evidence, such as multiple observations or statistical methods.
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There are four generally recognized types of evidence--physical, testimonial, documentary, and analytical--used to support audit work:

- a) Physical evidence involves direct inspection or observation of (1) activities of people, (2) property, or (3) events. Some examples include observing inventory-taking; counting cash and bonds; observing military equipment testing; or examining assets, such as motor vehicles or computer equipment.
- b) Testimonial evidence is obtained from witnesses by interviews, statements, or questionnaires. To be persuasive, testimonial evidence must be obtained from knowledgeable people. In controversial cases, care must be taken to get views from persons having opposing views.
- c) Documentary evidence is information such as letters, contracts, invoices, accounting records, and data from information management systems. The reliability of computer-processed data to be used as evidence must be established by data testing or by systems review.
- d) Analytical evidence is evidence developed or derived--through computations, comparisons, or analyses--from other evidence. For example, calculations using information obtained from agency case files is analytical evidence.

Using the work of internal auditors within the Ministries to meet the engagement objective(s) can reduce cost and time requirements. When the **Audit Office** relies on the work of others as the primary or sole support for findings, conclusions, or recommendations, staff must ensure that the work being relied on meets evidence standard.

- a) As a first step in ensuring the quality of the work, staff should determine the professional reputation, qualifications, and independence of those who did the work. Consideration should then be given to other relevant factors, such as the sensitivity and complexity of the issues, the soundness of the methodology used, and the reasonableness of work results and objectives. Next, staff should decide whether additional tests are needed to determine the acceptability of others' work.
- b) The **Audit Office** may also use the services of consultants, experts, and specialists when
 - professional opinions or technical advice is needed to augment staff expertise (e.g., an engineering evaluation of the strength of a bridge or a medical opinion on the effectiveness of alternative treatments for a disease);
 - outside points of view are needed to avoid limited judgment on administrative or technical issues;
 - advice on developments in industry, university, and foundation research is needed, and
 - assistance is needed in evaluating the acceptability of work by other audit or evaluation groups or other consultants, experts, and specialists.



5.7 Preparing Workpapers

Audit Office procedures require that workpapers must be prepared for every audit engagement.

5.7.1. Content and Quality of Workpapers

Workpapers must (1) identify the methodology and procedures used to obtain and analyze evidence, (2) demonstrate the nature and scope of the **Audit Office's** work and (3) provide the evidence to support all findings, conclusions, and recommendations.

Workpapers must show what mathematical calculations were done, who did them, and what tests were conducted to verify that the calculations are correct. Further, all non-**Audit Office** calculations, significant to the audit's objective(s), must also be verified.

The completeness and accuracy of workpapers are enhanced if they are prepared promptly after the event occurs or the evidence is gathered.

Workpapers should be clear, accurate and understandable so that an experienced auditor, analyst, or investigator with no previous connection to the audit must be able to readily understand the purpose, as well as the scope, results, and conclusions.

Workpapers generally should be prepared on 8-1/2-inch x 11-inch paper, with two exceptions: (1) the data display demands wider or longer paper and (2) the agency has provided legal or unusual-sized documents and computer printouts, which should be retained.

Workpapers should be prepared on one side only and adhere to the following:

- The audit assignment code should be included at the top center of every hardcopy workpaper.
- A title should be included, at a minimum, on the first page of interviews, schedules, and other documents. For bound documents, the appropriate information should be cited only on the cover or first sheet.
- A "purpose" and "source" should be included at the bottom of each workpaper.
- Workpaper preparers should sign and date the first sheet of agency-provided documents.
- Schedules and interviews should include the preparer's name and the preparation date on the first page, and subsequent pages should include at least the preparer's initials and date.

5.8 Workpaper Review

The **Audit Director** has overall responsibility for the preparation of the **Audit Programme**, detailing the areas to be audited and the time frame for the audits. In preparing the programme, the **Audit Director** and **Audit Manager** decide on the strategy for the audit and examine the options available. The planning process involves the following:



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- Information/working papers from previous audits
 - Known quality problems
 - Management priorities
 - Compliance to Quality Standards and Manuals
 - Procedures and other system documents
 - Product/service specifications/information
 - Risk assessment
 - Materiality
 - Scope of Work
 - Scale of effort required.

In addition to the above the **Audit Director** must also determine the extent of opinion to be issued as well as give consideration to the **Auditors'** own considerations based on experience, knowledge, etc.

The **Audit Director** has final responsibility for the completion of the **Final Report**.

Audit Managers shall review workpaper to ensure compliance with audit standards and **Audit Office** procedures. Because workpapers are a critical element of audit work, staff preparing workpapers shall be appraised on the completeness, accuracy, timeliness and overall quality of the workpapers they prepare, and supervisors shall provide specific feedback and coaching to the staff preparing workpapers.

Audit Managers shall review workpapers in a timely manner.

The purpose of the review is to ensure

- Compliance with the original audit program design and instructions given during the audit;
- Compliance with applicable standards and **Audit Office** guidelines;
- Completeness and accuracy, clarity and understandability, and use of the OFFICE format;
- The competence, relevance, and sufficiency of evidence supporting findings; and
- The reasonableness of conclusions and the appropriateness of recommendations.

The workpaper cover sheet shall provide for the responsible **Audit Manager's** signature, attesting to the review of the workpapers and certifying compliance with standards and procedures.

Audit Managers shall be held responsible and accountable for timely, complete, and thorough workpaper reviews. Acceptable performance in completing these reviews shall be considered a critical element in evaluating and measuring the Audit Manager's performance. To ensure compliance with this standard, Audit Directors must periodically perform a second level review of workpapers, and their review should also be noted on the workpaper cover sheet



5.9 Retention of Workpapers

The workpapers relevant to the audit's objective(s) or product(s) must be retained at the **Audit Office**. When workpapers are no longer needed, they are to be transferred to the **Audit Office Records Management System** as directed.

Workpapers must be retained for at least seven (7) years after the job is completed.

Workpapers that are relevant to the final product must be retained as the official record. In addition, workpapers relevant to the audit objectives, even if not addressed in the final product, must also be retained as part of the official record. Workpapers extraneous to the audit's objectives or duplicates may be destroyed.

5.10 Safeguarding Workpapers

Team members must follow the general requirements for safeguarding workpapers as well as the special requirements that apply to certain types of information, such as classified or tax.

All workpapers must be handled with proper care and safeguarded to prevent loss, theft, alteration, destruction, disclosure to unauthorized people. For paper workpapers, location in **Audit Office** controlled office space usually affords adequate protection. Special precautions should be taken when workpapers are outside of **Audit Office** controlled space. If satisfactory arrangements cannot be made to adequately safeguard workpapers in such locations, the matter should be brought to the attention of the appropriate **Audit Office** so that suitable measures to protect the workpapers can be taken.

5.11 Relations with Ministries and Departments

To promote the effective performance of its work, the **Audit Office** deals professionally to build constructive, co-operative, independent, and objective relationships with the Departments, Ministries, and other auditees.

An **Audit Manager** is designated as the primary **Audit Office** official to coordinate work within a **Department, Ministry**, or audit entity. The **Audit Manager** will sign all operational communications with the auditee; review all draft and final products, conduct entrance and exit conferences, and ensure that **Audit Office** work does not unnecessarily interfere with auditee operations. Staff has a responsibility to keep the Audit Manager informed of any significant problems or issues arising during the course of the audit assignment. The **Audit Manager** has a responsibility to keep the appropriate Audit Director and/or the **Auditor General** apprised of any potential problems or issues.

Auditees are expected to provide acceptable work space for **Audit Office** staff (including access to phone lines and IT services).



Information about each auditee is available in the **Audit Office**, and staff members conducting an audit are expected to become familiar with the organization, its staff, its mission, its operations, previous audits performed, and any relevant legislation.

The **Audit Manager** will conduct an entrance conference at the beginning of an audit assignment. Staff assigned to the audit will attend. At the entrance conference, the **Audit Manager** will:

- provide general background information about the **Audit Office**;
- describe what work will be done in the performance of this audit, who will do it, why it is being done, how it relates to prior audits, and what the general timeframe will be for completing work;
- allow auditee officials to share any of their concerns or raise questions related to the audit, and
- establish any special requirements for the audit.

Audit Office staff should prepare carefully for all meetings with auditees, and at all times they should be organized, tactful, non-threatening, and courteous.

The **Audit Office** is entitled to access, at reasonable times, to any information relevant to fulfilling audit requirements. In gathering information, staff should ensure that it is necessary and relevant and that demands for information are reasonable. Any difficulties in obtaining access to information should be reported immediately to the Audit Manager for action.

The **Audit Office** staff have an obligation to safeguard the confidentiality of all information obtained in the course of an audit engagement. Failure to appropriately safeguard information can be grounds for disciplinary action.

At the conclusion of the audit assignment, the **Audit Manager** shall conduct an exit conference with a senior official from the audit entity. The purpose of the meeting is to discuss the facts disclosed during the audit and the conclusions flowing from them. The exit conference provides an opportunity to validate the data collected. Should unanticipated issues or problems arise during the exit conference, the **Audit Manager** should notify the **Audit Director**.

Except under unusual circumstances, the **Audit Office** will give departments, ministries, and other audit entities an opportunity to provide written comments on draft reports. Auditees will have 30 days from the date they are provided with a draft to respond to the **Auditor General**. If no comments are received within the 30 days, the **Auditor General** shall proceed to finalize and issue the report without including any auditee comments.

5.12 Responses to Draft Reports

At the conclusion of any audit, the Auditor General shall provide the relevant Head of a budget agency, or the governing body in the case of other public entities, with a draft report including findings and recommendations, and the Head of the budget agency or the governing body shall provide a written response to the Auditor General within thirty days, which response the Auditor



General shall include in his/her report to be submitted for laying before the National Assembly.

5.13 Requirement to Provide Information

The Head of a budget agency, or the governing body in the case of other public entities, shall ensure that the Auditor General has access at all reasonable times to the documents of the budget agency or entity relating to the discharge of the Auditor General's functions. This shall include providing reasonable, suitable and secure space for the Audit Office to conduct its work. The Head of a budget agency or governing body shall also furnish the Auditor General from time to time or at regular periods, as may be specified by the Auditor General, with the accounts of the transactions of the budget agency or entity.

5.14 Power to Obtain Information

For the purpose of the discharge of his/her functions, the Auditor General may at any time require a public entity, or any officer or employee of a public entity, to:

- a) produce a document in the entity's or person's custody, care or control; and
- b) provide the Auditor General with information or an explanation about any information.

5.15 Power to Obtain Evidence

The Auditor General may, in the course of the discharge of this functions, require a person to give evidence either orally or in writing.

5.16 Power to Inspect Bank Accounts

For the purpose of the discharge of his functions, the Auditor General may examine or audit the account of any person in any bank if the Auditor General has reason to believe that moneys belonging to a public entity have been fraudulently or wrongfully paid into such person's accounts, except that:

- a) to exercise this authority, the Auditor General shall establish that information obtained shall not be used for any purpose other than intended, and shall first obtain a warrant from a court authorising such examination;
 - b) when presented with the warrant, the bank through its officer shall produce any documents or provide requested information relating to the relevant account; and
 - c) the Auditor General may make copies of any documents so produced.
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5.17 Access to Premises

For the purpose of obtaining documents, information or other evidence relevant to any matter arising in the discharge of his functions, the Auditor General or any officer so authorised by him may, at all reasonable times and with proper identification:

- a) enter into and remain on a public entity's premises;
- b) enter into and remain on any other premises if so authorised by a warrant issued by a court on the grounds that there is no reason to believe that documents or other information relating to the activities of a public entity may be held at those premises; and
- c) carry out a search for documents, examine documents, or make copies of documents.

5.18 Disclosure of Information

No person shall, without the written consent of the Auditor General, publish or disclose information obtained in the course of an audit to any person other than in the course of his duties or when lawfully required to do so by a court.

Every person conducting an audit shall regard and deal with all documents and information relating to the audit as secret and confidential and shall make and subscribe a declaration in the form prescribed to that effect before the Auditor General.



F - 6.0 AUDITING STANDARDS

The **Auditing Standards** of the **Audit Office** are all standards adopted by the **Institute of Chartered Accountants of Guyana** including those of **INTOSAI**. Other relevant guides include:

- The **Financial Administration and Audit (Amendment) Act 1993**.
- **Audit Office of Guyana Statements of Auditing Standards**. (Exhibit 6.1)
- Summary of **Code of Ethics** and **Auditing Standards Extracted from INTOSAI**. (Exhibit 6.2)
- The accompanying list of **Accounting Standards adopted in Guyana** is also applicable. (Exhibit 6.3)



EXHIBIT 6.1

Audit Office

***STATEMENTS OF AUDITING
STANDARDS***



AUDITING STANDARDS OF THE Audit Office

TABLE OF CONTENTS

DESCRIPTION	PAGE
1. Introduction	
2. Audit Office AS1 – Professional, personal & ethical matters	
3. Audit Office AS2 - The Auditor's operational standards	
4. Audit Office AS3 - Reporting Standard	
5. Annex Summary of Auditing Standards of the International Organisation of Supreme Audit Institutions (INTOSAI)	



AUDITING STANDARDS OF THE Audit Office

INTRODUCTORY STATEMENT

The **Auditor General** is required by the Constitution, as well as by legislation, to certify the accounts of all Government Departments and corporations, statutory bodies, all central and local government entities, all bodies and entities in which the State has a controlling interest; and all projects funded by way of loans or grants by any foreign state or organisation and trade unions, as well as internationally funded projects. The **Audit Office** has statutory authority to examine and report to Parliament through the **Public Accounts Committee**, on any waste, extravagance, impropriety or lack of control in the use of public assets and resources by government departments and other public sector entities and corporations.

It is imperative that the work of the **Audit Office** should be governed explicitly by the *auditing Standards* contained in the **Rules, Policies and Procedures Manual**. Although these do not imply any change in the standards applied to the work of the **Audit Office**, they encapsulate for Parliament, the public, audited entities and the **Office's** own staff, the basic attributes which must inform the quality and integrity of the **Office**. These standards cover all aspects of the **Audit Office's** work.

The **Audit Office** has already adopted auditing standards issued by the **International Organisation of Supreme Audit Institutions (INTOSAI)**. These standards have been developed specifically for use by all National and State Agencies.

The *auditing Standards* contained in this **Manual** provide a model of those essential principles necessary to establish a sound basis for the **Office's** audit activities. The *Standards* are supplemented and supported by more specific and detailed guidance in the **Audit Office's** internal manuals and guides. The contents of many of those guidelines are comparable with those developed by national and international accounting bodies, are relevant to the work of the **Audit Office** and are incorporated as appropriate in the **Office's** audit manuals and detailed audit guidelines.

All the statutory duties and responsibilities relating to the work of the **Audit Office** fall in the first place on the **Auditor General**. However, the *Standards* apply to all staff of the **Office**. The *Standards* therefore refer to "the auditor" which includes the **Auditor General** as head of the **Audit Office**. They apply equally to male and female staff.



Audit Office AUDITING STANDARD No. 1

PROFESSIONAL, PERSONAL AND ETHICAL MATTERS

This standard applies to all audits carried out by the Audit Office.

Propriety and Integrity

The auditor should maintain a high standard of professional and personal conduct in performing his work and in his relationship with the staff of audited bodies.

Independence

The auditor should be independent of the audited body and maintain an independent attitude.

Objectivity

The Auditor should carry out his work impartially and objectively.

Constructiveness

The auditor should adopt a constructive and positive approach to his work and to his relationship with the audited body.

Proficiency

The auditor is expected to maintain and develop his professional competence and expertise.

Reasonable Care

The auditor should take reasonable care in planning and carrying out his audit work in gathering and evaluating evidence and in reporting findings.

Confidentiality

The auditor should respect the confidentiality of information obtained in the course of his work.

Value for Money

The auditor should seek to improve the value for money which the Audit Office of Guyana uses its own resources in carrying out its work.



Audit Office AUDITING STANDARD No. 2

THE AUDITOR'S OPERATIONAL STANDARD

1. This Auditing Standard applies to all audits carried out by the Audit Office of Guyana.

Planning, controlling and recording

2. The auditor should adequately plan, control and record his work.

Audit Evidence

3. The auditor should obtain relevant and reliable audit evidence sufficient to enable him to draw reasonable conclusions therefrom.

Accounting Systems

4. The auditor should ascertain the audited body's system of recording and processing transactions and assess its adequacy as a basis for the preparation of financial statements.

Internal Controls

5. If the auditor wishes to place reliance on any internal control, he should ascertain and evaluate those controls and perform compliance tests on their operation.

Review of financial statements

6. The auditor should carry out a review of the financial statements as is sufficient, in conjunction with the conclusions drawn from the other audit evidence obtained, to give him a reasonable basis for his opinion on the financial statements.



Audit Office AUDITING STANDARD No. 3

REPORTING STANDARD

This Auditing Standard applies to all audits carried out by the Audit Office of Guyana.

Certification of financial statements

On conclusion of the audit of financial statements, the auditor shall provide a certificate giving his opinion on those statements. The certificate should state expressly:

- The financial statements to which it relates;
- That the audit has been carried out in accordance with relevant statutory or other authority and with the auditing standards of the Audit Office of Guyana; and
- The auditor's opinion as to whether, in the case of:
 - a) appropriation accounts, the sums expended have been applied for the purposes authorized by Parliament and the account properly presents the expenditure and receipts of the relevant financial period.
 - b) other cash accounts, the account properly presents the receipts and payments of the audited body for the relevant financial period.
 - c) accounts prepared on an accruals basis, the financial statements present fairly the state of affairs as at the end of the relevant financial period and of the financial results and, where applicable, the cash flows for the period then ended.

The auditor should qualify his certificate where he is unable to satisfy himself in all material respect that

- a) no limitations have been placed on the scope and conduct of the audit;
- b) the sums expended have been applied to the purposes intended and the expenditure conforms with the authority which may govern it;
- c) the financial statements properly represent the transactions of the body concerned or represent fairly its state of affairs;
- d) all accounting and reporting requirements, statutory or otherwise, have been observed.

The auditor should briefly summarise the reasons for qualification in his audit certificate and, where relevant and practicable, quantify the effect on the financial statements. The auditor should supplement his certificate by a detailed Report on the circumstances and reasons for qualification.



Performance Audit

The auditor shall at his discretion produce reports which result from examination he carried out into the waste, extravagance, impropriety or lack of control in the use of public assets and resources by government departments and other public sector bodies and corporations in discharging their functions.

The auditor shall at his discretion present to the appropriate authority reports which result from examinations he carried out into the waste, extravagance, impropriety or lack of control in the use of public assets and resources by government department and other public sector bodies and corporations in discharging their functions.



ANNEX SUMMARY OF INTOSAI AUDITING STANDARDS

The government auditing standards of the International Organisation of Supreme Institutions (INTOSAI) consist of four parts:

- a) the Basic Postulates;
- b) the General Standards;
- c) the Field Standards, and
- d) the Reporting Standards

The standards provide a framework for the establishment of procedures and policies to be followed in the conduct of public sector audits. They require to be viewed in the context of the particular constitutional, legal and other circumstances of the Supreme Audit institution (SAI).

Basic Postulates in Government Auditing

- i) The basic postulates for auditing standards are basic assumptions, consistent premises, logical principles and requirements which help in developing auditing standards and serve the auditors in forming their opinions and reports, particularly in cases where no specific standards apply.
 - ii) The basic postulates are:
 - a) The SAI should consider compliance with the INTOSAI auditing standards in all matters that are deemed material
 - b) The SAI should apply its own judgement to the diverse situations that arise in the course of government auditing
 - c) With increased public consciousness, the demand for public accountability of persons or entities managing public resources has become increasingly evident so that there is a need for the accountability process to be in place and operating effectively
 - d) Development of adequate information, control, evaluation and reporting systems within the government will facilitate the accountability process. Management is responsible for the correctness and sufficiency of the form and content of the financial reports and other information.
 - e) Appropriate authorities should ensure the promulgation of acceptable accounting standards for financial reporting and disclosure relevant to the needs of the government and audited entities should develop specific and measurable objectives and performance targets
 - f) Consistent application of acceptable accounting standards should result in the fair presentation of the financial position and the results of operations of an entity.
 - g) The existence of an adequate system of internal control minimizes the risk of errors and irregularities.
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- h) Legislation enactments would facilitate the cooperation of audited entities in maintaining and providing access to all relevant data necessary for a comprehensive assessment of the activities under audit.
 - i) All audit activities should be within the SAI's audit mandate.
 - j) SAIs should work towards improving techniques for auditing the validity of performance measures.
 - k) SAIs should avoid conflict of interest between the auditor and the audited entity.

General Standards in Government Auditing

- i) The general auditing standards describe the qualifications of the auditor so that the tasks related to field and reporting standards may be carried out in a competent and effective manner.
 - ii) The general auditing standards include standards which apply both to the auditors and to the SAI, and standards which apply to the SAI. The standards common to auditors and SAIs are:
 - a) The auditor and the SAI must be independent
 - b) The auditor and the SAI must possess the required competence
 - c) The auditor and the SAI must exercise due care and concern in complying with the INTOSAI auditing standards. This embraces due care in planning, specifying, gathering and evaluating evidence, and in reporting findings, conclusions and recommendations.
 - iii) The general auditing standards are that the SAI should adopt policies and procedures to:
 - a) Recruit personnel with suitable qualifications.
 - b) Develop and train SAI employees to enable them to perform their tasks effectively, and to define the basis for the advancement of auditors and other staff,
 - c) Prepare manuals and other written guidance and instructions concerning the conduct of audits.
 - d) Support the skills and experience available within the SAI. Identify the skills and experience available within the SAI and identify the skills which are absent. Provide for a good distribution of skills to auditing tasks and assign a sufficient number of persons for the audit; and have proper planning and supervision to achieve its goals at the required level of due care and concern.
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- e) Review the efficiency and effectiveness of SAIs internal standards and procedures.

Field Standards in Government Auditing

- i) The purpose of field standards is to establish the criteria or overall framework for the purposeful, systematic and balanced steps or actions that the auditor has to follow. These steps and actions represent the rules of research that the auditor, as a seeker of audit evidence, implements to achieve a specific result.
- ii) The field standards establish the framework for conducting and managing audit work. They are related to the general auditing standards, which set out basic requirements for undertaking the tasks covered by the field standards. They are also related to the reporting standards, which cover the communication aspect of auditing, as the results from carrying out field standards constitute the main source for the contents of the opinion or report.
- iii) The field standards applicable to all types of audit are:-
- a) The auditor should plan the audit in a manner which ensures that an audit of high quality is carried out in an economic efficient and effective way and in a timely manner.
- b) The work of the audit staff at each level and audit phase should be reviewed by a senior of the audit staff.
- c) The auditor, in determining the extent and scope of the audit, should study and evaluate the reliability of internal control
- d) Competent, relevant and reasonable evidence should be obtained to support the auditor's judgment and conclusions regarding the organization, programme, activity or function under audit.
- e) In regularity (financial) audit, and in other types of audit when applicable, auditors should analyse the financial statements to establish whether acceptable accounting standards for financial reporting and disclosure are complied with. Analysis of financial statements should be performed to such a degree that a rational basis is obtained to express an opinion on financial statements.
- iv) Reporting Standards in Government Auditing
- i) The reporting standard is:
- At the end of each audit the auditor should prepare a written opinion or report, as appropriate, setting out the findings in an appropriate form; its content should be easy to understand and free from vagueness or ambiguity, include only information which is supported by competent and relevant audit evidence, and be independent, fair, and constructive.



EXHIBIT 6.2

***CODE OF ETHICS AND AUDITING
STANDARDS EXTRACTED FROM INTOSAI***



SUMMARY OF CODE OF ETHICS AND AUDITING STANDARDS ADAPTED FROM INTOSAI

INTRODUCTION

The basic auditing principles stipulate that:

- 1.0.8 The OFFICE should consider compliance with the INTOSAI auditing standards in all matters that are defined material. Certain standards may not be applicable to some of the work done by the OFFICE. The OFFICE should therefore determine the applicable standards for such work to ensure that it is of consistently high quality.
- 1.0.15 The OFFICE should apply its own judgment to the diverse situations that arise in the course of government auditing.
- 1.0.20 With increased public consciousness, the demand for public accountability of persons or entities managing public resources has become increasingly evident so that there is a greater need for the accountability process to be in place and operating effectively.
- 1.0.23 Development of adequate information, control, evaluation and reporting systems within the government will facilitate the accountability process. Management is responsible for correctness and sufficiency of the form and content of the financial reports and other information.
- 1.0.25 The OFFICE should ensure the promulgation of acceptable accounting standards for financial reporting and disclosure relevant to the needs of the government, and audited entities should develop specific and measurable objectives and performance targets.
- 1.0.28 Consistent application of acceptable accounting standards should result in the fair presentation of the financial position and the results of operations.
- 1.0.30 The existence of an adequate system of internal control minimizes the risk of errors or irregularities.
- 1.0.32 Relevant Legislation, Regulations and Rules facilitate the co-operation of audited entities in maintaining and providing access to all data necessary for a comprehensive assessment of the activities under audit.
- 1.0.34 All audit activities should be within the OFFICE's audit mandate.
- 1.0.45 The OFFICE must work towards improving techniques for auditing the validity of performance measures.



GENERAL STANDARDS IN GOVERNMENT AUDITING

The general standards for the OFFICE include:

- 2.1.3 Adoption of policies and procedures to recruit personnel with suitable qualifications.
- 2.1.5 Adoption of policies and procedures to develop and train employees to enable them to perform their task effectively and to define the basis for the advancement of auditors and other staff.
- 2.1.13 Adoption of policies and procedures to prepare manuals and other written guidance and instructions concerning the conduct of audits.
- 2.1.15 Adoption of policies and procedures to support the skills and experience available within the OFFICE and identify those skills which are absent; provide a good distribution of skills to auditing tasks and a sufficient number of persons for the audit; and have proper planning and supervision to achieve its goals at the required level of due care and concern.
- 2.1.25 The general standards for OFFICE:

The OFFICE should adopt policies and procedures to review the efficiency and effectiveness of the OFFICEs internal standards and procedures.

STANDARDS WITH ETHICAL SIGNIFICANCE

- 2.2.1 The general auditing standards include:
 - (a) The auditor and the OFFICE must be independent.
 - (b) The OFFICE should avoid conflict of interest between the auditor and the entity under audit.
 - (c) The auditor and the OFFICE must possess the required competence.
 - (d) The auditor and the OFFICE must exercise due care and concern in complying with the INTOSAI auditing standards. This embraces due care in planning, specifying, gathering and evaluating evidence, and in reporting findings, conclusions and recommendations.

INDEPENDENCE

- 2.2.2 The general standards for the auditor and the OFFICE include:

The auditor and the OFFICE must be independent.

COMPETENCE

- 2.2.33 The general standards for the auditor and the OFFICE include:

The auditor and the OFFICE must possess the required competence.



DUE CARE

2.2.39 The general standards for the auditor and the OFFICE include:

The auditor and the OFFICE must exercise due care and concern in complying with the INTOSAI auditing standards. This embraces due care in specifying, gathering and evaluating evidence, and in reporting findings, conclusions and recommendations.

FIELD STANDARDS IN GOVERNMENT AUDITING

3.0.3 The field standards applicable to all types of audit are:

- (a) The Auditor should plan the audit in a manner which ensures that an audit of high quality is carried out in an economic, efficient and effective way and in a timely manner.
- (b) The work of the audit staff at each level and audit phase should be properly supervised during the audit; and documented work should be reviewed by a senior member of the audit staff.
- (c) The Auditor, in determining the extent and scope of the audit, should study and evaluate the reliability of internal control.
- (d) In conducting regularity (financial) audits, a test should be made of compliance with applicable laws and regulations. The auditor should design audit steps and procedures to provide reasonable assurance of detecting errors, irregularities, and illegal acts that could have a direct and material effect on the financial statement amounts or the results of regularity audits. The auditor also should be aware of the possibility of illegal acts that could have an indirect and material effect on the financial statements or results of regularity audits.

In conducting performance audits, an assessment should be made of compliance with applicable laws and regulations when necessary to satisfy the audit objectives. The auditor should design the audit to provide reasonable assurance of detecting illegal acts that could significantly affect audit objectives. The auditor also should be alert to situations or transactions that could be indicative of illegal acts that may have an indirect effect on the audit results.

Any indication that an irregularity, illegal act, fraud or error may have occurred which could have a material effect on the audit should cause the auditor to extend procedures to confirm or dispel such suspicions.

The regularity audit is an essential aspect of government auditing. One important objective which this type of audit assigns to the OFFICE is to make sure, by all the means put at its disposal, that the State budget and accounts are complete and valid. This will provide Parliament and other users of the audit report with assurance about the size and development of the financial obligations of the State. To achieve this objective the OFFICE will examine the accounts and financial statements of the administration with a view to assuring that all operations have been correctly undertaken, completed,



passed, paid and registered. The audit procedure normally results, in the absence of irregularity, in the granting of a 'discharge'.

- (e) Competent, relevant and reasonable evidence should be obtained to support the auditor's judgement and conclusions regarding the organization, program, activity or function under audit.
- (f) In regularity (financial) audit, and in other types of audit when applicable, auditors should analyse the financial statements to establish whether acceptable accounting standards for financial reporting and disclosure are complied with. Analysis of financial statements should be performed to such a degree that a rational basis is obtained to express an opinion on financial statements.

PLANNING

- 3.1.1 The field standards include:

The auditor should plan the audit in a manner which ensures that an audit of high quality is carried out in an economic, efficient and effective way and in a timely manner.

SUPERVISION AND REVIEW

- 3.2.1 The field standards include:

The work of the audit staff at each level and audit phase should be properly supervised during the audit, and documented work should be reviewed by a senior member of the audit staff.

STUDY AND EVALUATION OF INTERNAL CONTROL

- 3.3.1 The field standards include:

The auditor, in determining the extent and scope of the audit, should study and evaluate the reliability of internal control.

COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

- 3.4.1 The field standards include:

In conducting regularity (financial) audits, a test should be made of compliance with applicable laws and regulations. The auditor should design audit steps and procedures to provide reasonable assurance of detecting errors, irregularities, and illegal acts that could have a direct and material effect on the financial statement amounts or the results of regularity audits. The auditor also should be aware of the possibility of illegal acts that could have an indirect and material effect on the financial statements or results of regularity audits.

In conducting performance audits, an assessment should be made of compliance with applicable laws and regulations when necessary to satisfy the audit objectives. The auditor should design the audit to provide reasonable assurance of detecting illegal acts that could significantly affect audit objectives. The auditor also should be alert to



situations or transactions that could be indicative of illegal acts that may have an indirect effect on the audit results.

AUDIT EVIDENCE

3.5.1 The field standards include:

Competent, relevant and reasonable evidence should be obtained to support the auditor's judgement and conclusions regarding the organization, program, activity or function under audit.

ANALYSIS OF FINANCIAL STATEMENTS

3.6.1 The field standards include:

In regularity (financial) audit, and in other types of audit when applicable, auditors should analyse the financial statements to establish whether acceptable accounting standards for financial reporting and disclosure are complied with. Analysis of financial statements should be performed to such a degree that a rational basis is obtained to express an opinion on financial statements.

REPORTING STANDARDS IN GOVERNMENT AUDITING

4.0.7 The reporting standards are:

- (a) At the end of each audit the auditor should prepare a written opinion or report, as appropriate, setting out the findings in an appropriate form; its content should be easy to understand and free from vagueness or ambiguity, include only information which is supported by competent and relevant audit evidence, and be independent, objective, fair and constructive.
- (b) It is for the OFFICE to decide finally on the action to be taken in relation to fraudulent practices or serious irregularities discovered by the auditors.

With regard to regularity audits, the auditor should prepare a written report, which may either be a part of the report on the financial statements or a separate report, on the tests of compliance with applicable laws and regulations. The report should contain a statement of positive assurance on those items tested for compliance and negative assurance on those items not tested.

With regard to performance audits, the report should include all significant instances of non-compliance that are pertinent to the audit objectives.



EXHIBIT 6.3

Audit Office
**ACCOUNTING STANDARDS NOW
ADOPTED IN GUYANA**



ACCOUNTING STANDARDS NOW ADOPTED IN GUYANA

TECHNICAL

Standard No.	Title of Accounting Standard	Date Effective In Guyana
IAS 1:	Presentation of Financial Statements	1 – Jul - 00
IAS 2:	Inventories	1 – Jul - 97
IAS 7:	Cash Flow Statements	1 – Jul - 97
IAS 8:	Net Profit or Loss for the Period, Fundamental Errors And Changes in Accounting Policies	1 – Jul - 97
IAS 10:	Events after the Balance Sheet Date	1 – Jul - 00
IAS 11:	Construction Contracts	1 – Jul - 97
IAS 12:	Income Taxes	1– Apr- 01
IAS 14:	Segment Reporting	1 – Jul - 00
IAS 15:	Information reflecting the Effects of changing Prices	1 – Sep- 97
IAS 16:	Property, Plant and Equipment	1 – Jul - 00
IAS 17:	Leases	1 – Jan - 00
IAS 18:	Revenue	1 – Jul - 97
IAS 19:	Employee Benefits	1 – Apr-01
IAS 20:	Accounting for Government Grants and Disclosure Of Government Assistance	1 – Jan - 96
IAS 21:	The Effects of change sin Foreign Exchange Rates	1 – Jul - 97
IAS 22:	Business Combinations	1 – Jul – 00
IAS 23:	Borrowing Costs	1 – Jul - 97
IAS 24:	Related Party Disclosures	1 – Jan - 96
IAS 26:	Accounting and Reporting by Retirement Benefit Plans	1 – Sep - 97
IAS 27:	Consolidated Financial Statements and Accounting For Investments in Subsidiaries	1 – Jan – 96
IAS 28:	Accounting for Investments in Associates	1 – Jul - 00
IAS 29:	Financial Reporting in Hyperinflationary Economies	1– Jul - 97
IAS 30:	Disclosures in the Financial Statements of Banks and Similar Financial Institutions	1 – Jul – 97
IAS 31:	Financial Reporting of Interests in Joint Ventures	1 – Jul - 00
IAS 32:	Financial Instruments: Disclosure and Presentation	1 – Jan - 00
IAS 33:	Earnings Per share	1 – Sep - 97
IAS 34:	Interim Financial Reporting	1 – Jul - 00
IAS 35:	Discontinuing Operations	1 – Jul - 00
IAS 36:	Impairment of Assets	1 – Jul - 00
IAS 37:	Provisions, Contingent Liabilities, Contingent Assets	1 – Jul - 00
IAS 38:	Intangible Assets	1 – Jul – 00
IAS 39:	Financial Instrument: Recognition and Measurement	1 - Jan - 02
IAS 40:	Investment Property	1 – Jan - 02
IAS 41:	Agriculture	1-Jan -03



G - 7.0 CONTRACTING OF TECHNICAL AND CHARTERED ACCOUNTANTS IN PUBLIC SERVICE

In the discharge of his functions, the **Auditor General** may engage the services of technical experts and Chartered Accountants in public practice to serve in a contract basis for limited audit engagements including those required as part of agreements with international organisations.

7.1 Procedure for the Recruitment and Appointment of Technical Experts and Chartered Accountants

At the beginning of each year, or at such other time as may be determined, the **Auditor General** shall draw up a list of statutory bodies, public corporations, and other bodies for which he requires the services of technical experts and Chartered Accountants in public service to serve on a contract basis for limited audit engagements include those required as part of agreements with international organisations.

The **Auditor General** shall by notification in at least two daily newspapers, invite applications from **Technical Experts and Chartered Accountants** to examine and audit the accounts of such bodies as are mentioned in the notification.

Applications shall be accompanied by the Questionnaire in the Form seen at **Appendix 2**, duly completed and such other information as may be determined by the **Auditor General**, which shall provide the basis on which the **applicants'** capacity and professional competence shall be evaluated.

The **Auditor General** may also contract with other government entities or private sector providers to secure such additional administrative support as deemed necessary.

In contracting with technical experts and Chartered Accountants in public practice, the **Auditor General** shall be subject this **Act**, and observe the following guidelines:

- a) recruit and determine the terms of employment and remuneration;
- b) in selecting from among applicants, receive recommendations from a committee comprising the Finance Secretary, the Governor of the Bank of Guyana, the Commissioner General of the Guyana Revenue Authority, a representative of the Institute of Chartered Accounts of Guyana (who is not in public practice) and the Head of the Department of Management Studies at the university of Guyana;
- c) Award the contract;
- d) Determine the manner in which the required work shall be completed;
- e) Approve the Audit Plan and Audit Procedures (Scope and Methodology) for the assignment;
- f) Review the work-papers, reports and the opinion (in the case of a financial audit) by the Contractor



- g) Request additional work (if he/she deems that to be necessary to satisfy the Terms of the Contract).

In discharging their functions, technical experts and Chartered Accounts in public practice engaged under contract with the Audit Office shall be required to follow auditing standards approved for use by the **Auditor General** and shall be subject to the Rules, Policies and Procedures Manual.

The **Auditor General** shall not contract a Chartered Accountant in public practice to perform audit services with respect to the same entity for more than six consecutive years.

Chartered Accountants in public practice contracted by the **Auditor General** under this Part shall not provide tax or accounting advice or management consulting services to any entity with respect to which they are contracted by the Auditor General to provide audit services.

The **Auditor General** may delegate to technical experts and Chartered Accountants in public practice contracted under this provision such of his powers under the Act and any other law as may be necessary for the purposes of performing the contracted audit engagement.



H - 8.0 PROFESSIONAL CONDUCT

8.1 Conflict of Interest Code

Section 6 of the **Audit Act** specifies the following:

- “(1) The **Auditor General** shall not have a direct or indirect official role in any private or professional entity or activity that he could profit from or influence through his powers as **Auditor General** and shall declare to the Public Accounts Committee any of his commitments, obligations or investments which may present a real or perceived conflict of interest.
- (2) The **Auditor General** may act as an officer of, collaborate with, or participate in the activities of professional auditing or accounting organisations and standard-setting bodies whose activities cannot be perceived to be in conflict with his duties.”

The **Conflict of Interest** documentation which follows is applicable to all staff of the **Audit Office**.

Following is a letter to be addressed to staff in distribution of the **Code** shown as **Exhibits 8.1** and **8.2** respectively.

8.2 Oath of Professional Conduct

Section 7 of the Act requires that:

“The Auditor General shall not enter upon the duties of his office unless he has taken and subscribed before the Speaker of the National Assembly the oath in the form set out in the First Schedule to the Constitution.”

Additionally the relevant staff will be required to sign and undertake the Oath shown at **Exhibit 8.3**.



EXHIBIT 8.1
LETTER TO STAFF



To All Staff

As you are aware the **Audit Office** has become a body with the passing of the **Audit Act**.

The **Act** specifies that Staff of the **Audit Office** are now in excepted service. This means that Staff are no longer traditional public servants, nor fall under the laws, regulations and rules as promulgated by Public Service Commission.

The new dispensation provides Staff of the Audit Office with greater authority and freedom to conduct its audit programmes and projects. At the same time it places certain obligations on every Staff to carry out assigned duties and responsibilities in a manner that would not only maintain, but also enhance the integrity, independence and effectiveness of the Office.

One of the mechanisms which would help to ensure that the Office's image of credibility is sustained is a code of behaviour to which all must subscribe. The accompanying document therefore, entitled **Conflict of Interest Code** sets out the expectations, standards, guidelines and processes which may be applied to real or perceived situations of conflict of interest.

The **Code** seeks to assist Staff in measuring whether or not their personal affairs could or do place them in a situation of conflict of interest with their responsibilities of the **Audit Office**, and to provide direction on how such conflict can be resolved.

The **Code** requires each Staff to disclose, in confidence, any outside involvement or financial interests which make or are likely to make demands that are not consistent with his or her official responsibilities, or which can inhibit the Staff's capacity to discharge assigned duties in an objective manner.

Staff of the **Audit Office** will therefore be required to complete a certification every calendar year, or at any other time the **Auditor General** may deem fit, confirming their status regarding conflict of interest. If in fact any Staff is involved in outside activities or has financial or other interests which may place him or her in a real, potential or perceived conflict of interest situation, then that Staff will be required to submit a *Confidential Statement* to the effect to the **Auditor General**, or in his absence, a specifically designated representative.

If perchance any Staff is uncertain about his/her situation it would still be prudent to complete and submit the *Confidential Statement* for review and advice of the **Auditor General** (or his/her designate) on the appropriate course of action to be taken.

Please note that all disclosures will be treated as **strictly confidential**.

Staff are invited to read the accompanying **Conflict of Interest Code** very carefully, and to sign the attached **Certificate**.



EXHIBIT 8.2

CONFLICT OF INTEREST CODE



Conflict of Interest Code

1.0 Introduction

1.1 The **Audit Office** and its Staff have an obligation to maintain independence, so that its opinions, conclusions, judgements and recommendations will not only be impartial, but also will be viewed as impartial by knowledgeable third parties. As Auditors therefore Staff must avoid situations that could lead reasonable third parties, with knowledge of the relevant facts and circumstances, to conclude that **the Audit Office** cannot maintain its independence and therefore is not capable of exercising objective and impartial judgement on all issues associated with conducting audits and reporting on the audited entities.

2.0 Objective

2.1 The objective of the **Code** therefore is:

To sustain and enhance public confidence in the integrity, independence and competence of the **Audit Office** and its Staff, through:

- i) employment of suitably qualified and trustworthy personnel
- ii) ensuring that Staff can conduct their audits objectively and report findings, opinions, and conclusions without fear of any type or degree of repercussion
- iii) provision of safeguards against real, potential or perceived conflict of interest
- iv) provision of guidelines for resolving any conflict of interest which may arise

3.0 Principles

3.1 The following principles are to be observed by Staff:

- a) that their private affairs are managed in such a manner that public confidence and trust in the integrity, objectivity and independence of the **Audit Office** is maintained and enhanced.
- b) that the manner in which Staff discharge their responsibilities can successfully withstand the closest scrutiny.
- c) that no advantage is taken of, or benefit derived from, information obtained in the course of discharging their official duties and responsibilities.
- d) neither direct nor indirect use, nor permission for the use, of government property or facilities of this Office or those of audited entities for other than officially approved activities.

4.0 Compliance

4.1 Steps to be Taken

In order to reduce or eliminate the risk of conflict of interest and to facilitate the resolution of such conflict of interest, the following steps should be taken by the Staff concerned:



-
- a) avoid or withdraw from activities or situations that would place him/her in a real, potential or apparent conflict of interest in respect of his/her assigned duties and responsibilities.
 - b) provide the **Auditor General** with a written statement on ownership of assets or participation in any other business or employment activity which may be construed to compromise independence of action.
 - c) where necessary divestment of the assets may be involved, except that such divestment may not be effected through transfer to a family member or other non-arm's length individual.

In the case of doubt as to the appropriate method to be used **the Auditor General** will advise accordingly, taking into consideration

- i) the Staff's specific responsibilities
- ii) the value and type of the assets or interests involved; and
- iii) the actual costs to be incurred by divestment of the said assets and interests as against their assessed potential as a conflict of interest issue.

4.1.1 Exempted Assets

Assets which however will be exempt from the constraints of the Code include the following:

- a) residences, recreational property and farms used or intended for use by Staff or their families;
- b) household goods and personal effects;
- c) works of art, antiques and collectibles;
- d) automobiles and other personal means of transportation;
- e) cash and deposits;
- f) retirement savings plans that are not self-administered;
- g) guaranteed investment certificates and similar financial instruments;
- h) annuities and life insurance policies;
- i) pension rights;
- j) money owed by a previous employer, client or partnership;



4.1.2 Non-exempted Assets

On the other hand, non-exempt assets or interests and liabilities which must be declared in a written statement to the **Auditor General** could include the following:

- a) real property that is not an exempt asset
- b) assets that are beneficially owned, which are not exempt and are administered at arm's length
- c) secured or unsecured loans granted to persons other than to immediate family members
- d) any other assets or liabilities that could give rise to real, potential or perceived conflict of interest due to the particular nature of the Staff's duties and responsibilities.

4.1.3 Outside Activity

Additionally, it is the responsibility of the Staff to confidentially report to the **Auditor General** any outside activity that could place on him or her demands inconsistent with the latter's official duties and responsibilities, or could compromise the Staff's capacity to objectively discharge his or her duties and responsibilities.

The **Auditor General** can make a determination as to whether or not a conflict of interest exists and require that such activity be curtailed or ceased, as deemed necessary.

Staff who have been required to provide confidential statements to the **Auditor General** must report any subsequent changes to the **Auditor General**.

4.1.4 Gifts, hospitality or other benefits

Staff must not accept, directly or indirectly, any gift, hospitality or benefits offered by any entity with whom they deal in their official capacity, except the routine catering which the entity may provide for its own employees.

4.1.5 Relationships with Audited Entities

Staff are required to refrain from the following:

- a) According special treatment in relation to any official matter to an entity that might profit from that special consideration.
-



- b) Auditing transactions or activities in which they have a personal interest. Should such a situation develop the Staff concerned should inform the team leader in charge of the audit, who will take the appropriate action.
- c) Offering to any entity or its representative assistance in dealing with this Office without prior permission of the **Audit Office**.
- d) All relationships with managers and staff in the audited entity and other parties which may influence, compromise or threaten their ability to act and be seen to be acting independently; as well as relationships which involve the risk of corruption or which may raise doubts about their objectivity and independence.
- e) Actively seeking employment with an entity that they are examining.

4.1.6 Confidentiality

Staff should not use information received in the performance of their duties as a means of securing personal benefit for themselves or for others.

They should not divulge information which could provide unfair or unreasonable advantage to other individuals or organisations, or use such information as a means of harming others.

4.1.7 Misuse/abuse of Official property, machinery or equipment

Staff should not utilise any property, machinery or equipment of the **Audit Office** outside of their official duties except with the specific and authorised consent of the **Office**.

5.0 Failure to Comply

- 5.1 Any Staff who does not agree to comply with the undertakings set out in this document will be subject to appropriate disciplinary action as recommended by the **Executive Management Team** or other **Review Team** appointed by the **Auditor General** for that purpose.



AUDIT OFFICE

DECLARATION IN RELATION TO THE CONFLICT OF INTEREST

I, the undersigned, hereby declare that:

- a) I have read carefully the document titled the **Conflict of Interest Code**;
- b) I completely understand the content and implications of the Code;
- c) I am prepared to abide fully by the provisions of the Code;
- d) I would accept the sanctions resulting from proven violation on my part of any of the provisions of the Code.

Signed willingly by me

Duly Witnessed by:

Name

Position

Date:



EXHIBIT 8.3

OATH OF PROFESSIONAL CONDUCT



Oath of Professional Conduct

As a staff member required to discharge the duties and responsibilities for and on behalf of the **Auditor General**, I the undersigned, hereby undertake:

- To comply fully with established auditing standards and procedures, the **Audit Act (No.5) of 2004** and all applicable legislation, rules and regulation including the following:
 - Article 223 (2) and (3) of the Constitution
 - Fiscal Management and Accountability Act 2003
 - Public Corporations Act 1988
 - Municipal and District Councils Act, Cap 28.01
 - Local Government Act
 - Trade Union Act
- To observe the principles of serving the public interest in the discharge of my responsibilities.
- To maintain the highest degree of integrity, objectivity and independence in the performance of my assigned tasks.
- To honour the public trust and make decisions consistent with the public interest in the projects or programmes under audit.
- To maintain the professional standards set by the **Audit Office** and in particular the **GAAS** and **INTOSAI Standards**.
- To adhere to the methods and procedures by which accounts presented to **the Auditor General** are examined.
- To report faithfully in satisfaction of the requirements specified in respective audit mandates which establish the objectives of the audit.
- To be objective, fact-based, non-partisan and non-ideological in relationships with audited entities.
- To respect the confidentiality for information acquired from audit entities.
- To adhere to high standards of behaviour and honesty in the course of the audit work.
- To declare all matters, which may present conflicts of interest in discharging all professional responsibilities.

Sworn this day of _____, 200_ and duly witnessed.

Name of Officer

Job Title

Witnesses



I- 9.0 DISCIPLINARY CODE AND PROCEDURES

1.0 Introduction

Clause 14 (1) of the **Act** authorizes the **Auditor General**, within the framework of the budget approved for the **Audit Office**, to, among other things, “ discipline officers and employees in accordance with the **Constitution**, this **Act**, the Rules, Policies and Procedures Manual and other law”.

The **Disciplinary Code** which follows is one of the systems to be utilised in the management of the staff of the **Audit Office**.

2.0 Policy

The **Audit Office** prefers to regard discipline as a system of rules for behaviour, rather than one for exerting punishment and imposing penalties for breaches of good behaviour.

Discipline helps to promote good relationships amongst Staff and to contribute to productivity. On the other hand misconduct on the part of Staff can be disruptive and counter productive. It is necessary however that various acts of misconduct by Staff be treated with fairness, firmness and objectivity, it warrants, so that the aim of correcting any unacceptable behaviour can be achieved.

3.0 Application

This Disciplinary Procedure is designed to apply to all Staff of the **Audit Office** together with the **Oath of Professional Conduct** and the **Conflict of Interest Code**, and other related policies which may be developed from time to time in light of events. The **Disciplinary Code** indicates management’s expectations of Staff’ behaviour on and off the job.

4.0 Principles of Discipline

- Some acts of misconduct may only require counselling – initially by the immediate supervisor or manager. While counselling as such is part of the normal supervisor – subordinate relationship, it can also be a constituent of disciplinary action.
- Disciplinary action must be understood by the Staff that a change of behaviour is required.
- Continual failure to conform to the required standard of behaviour can lead to termination of employment, following previous warnings or other penalties.
- A single instance of extreme misconduct can also warrant termination of employment.



5.0 Disciplinary Action

The decisions for taking disciplinary action must of course be based on well-established evidence elicited from as objective an examination as may be possible of the circumstances, evidence and submissions, relating to the incident/misconduct witnessed or reported.

When after careful consideration, the reprimand or other disciplinary action has been decided upon, it is imperative that the decision be implemented as expeditiously as possible.

Failure to take timely action not only can lead the miscreant Staff to believe that the act is condoned, but can create the more general impression amongst the individual's colleagues that there is a lack of will on behalf of management to act firmly and appropriately.

Such an interpretation can have a negative impact on the approach of supervisors and middle managers to the exercise of discipline, and result in corroding the disciplinary system as a whole.

If in fact in a particular instance the delay is unavoidable then arrangements should be made for all the relevant parties to be advised of the ongoing investigation and forthcoming results.

6.0 Application of Penalties

Care must be taken by those authorized to exercise discipline, to ensure that different degrees of penalties are based on objective facts which can be adequately defended when required.

While individual acts of misconduct may not attract serious penalties there may be times when, taken together, they may reflect a progressively worsening pattern of behaviour that warrants a substantial penalty (including dismissal).

7.0 Staff's Cooperation during the Investigation Process

The recommended orientation Programme would be an opportunity for management to alert Staff of their responsibility to cooperate with Management's inquiry into misconduct, and that their non-cooperation itself can invite sanction.

8.0 Delegation of Authority

Because the organization's operations require a significant proportion of the staff to be dispersed in different physical/geographic locations, it would seem necessary for the Auditor General to arrange to delegate appropriate levels of authority throughout the hierarchy of supervisors and managers to take specific types/levels of decisions in disciplinary matters, in a timely manner.



9.0 Schedule of Offences, Penalties and Positions Authorized to Act

The **Schedule of Offences and Penalties**, along with positions identified to deal with various offences, should be of assistance in the delegation of authority. See **Appendix A** attached hereto.

10.0 Definition of Penalties

10.1 Warning

Warning can be both oral and written, depending on the nature and the impact of the offence.

10.1.1 Oral Warning

An oral warning is a formal private interview/discussion between the manager and the Staff on the subject of the Staff's failure to meet prescribed standards of conduct. During this interview, it should be made clear to the Staff his/her failure to meet prescribed standards of conduct; and what is expected of the Staff in future. It should be carefully explained that he/she is receiving an oral reprimand and that future infractions could result in more severe disciplinary action. A record of this meeting should be kept in the form of a memorandum, signed by both manager and Staff, and should be placed on the Staff's personal file.

10.1.2 Written Warning

The Procedure for administering a written warning or suspension are the same as those for an oral warning. However, the information to be conveyed is prepared on the Disciplinary Report Form, and presented to the Staff subsequent to, and after discussion of its contents.

10.1.3 Final Warning

This is a written warning used on repetition of a previous similar or related offence and should indicate that any further recurrence is likely to be treated with more serious sanctions, i.e. suspension or dismissal.

10.1.4 Suspension

This relates to definitive action to be taken in relation to an established pattern of misconduct, or in respect of misconduct deemed serious enough to warrant such a penalty on the first or second occasion.

10.1.5 The type of misconduct to which suspension may apply with immediate effect, can include:

- a) theft
 - b) fraud
 - c) falsification of documents
-



- d) suppression of documents
- e) serious violation of legislation, rules and relevant regulations
- f) violent and abusive behaviour on the job
- g) alcoholic or drug related condition on the job
- h) gross insubordination
- i) other acts of gross dishonesty

In some particular circumstances the Staff may be transferred to less sensitive or lower level duties while the alleged offence is being investigated.

A decision will have to be made at the appropriate level whether or not the suspension should be effected with pay, and its duration, based on the recommendation of the Supervisor involved.

10.1.6 Circumstances dictating the removal of any Staff from the work site

Circumstances may arise where the presence and/or conduct of any Staff at the work place may

- (a) represent a danger to the safety and security of the very Staff, or other Staff or members of the general public
- (b) may disrupt the normal work environment
- (c) be detrimental to the reputation of the **Audit Office**.

Examples of such circumstances would include refusal to obey a safety or health regulation, violation of dress regulations, refusal to perform assigned work, fighting, possible intoxication, creating a disturbance, general insubordination, sexual harassment, etc. In such circumstances, the management representative in charge is authorized to have the Staff removed from the work site for the day or a more extended period.

11.0 Off Duty Conduct

Staff of the **Audit Office** are expected to arrange their private affairs and to behave while off-duty in a manner so as not to bring disrepute to the **Office**. While Staff who commit misconduct off the job can be disciplined, the degree of discipline to be imposed is to be influenced by the following factors:

- (a) the degree of demonstrable damage to the **Audit Office's** reputation resulting from the Staff's misconduct;
 - (b) the degree to which the Staff's off-duty conduct renders the Staff unable to perform his/her duties satisfactorily;
 - (c) evidence that the Staff's off-duty conduct has led to refusal or reluctance of other Staff to work with him/her;
-



- (d) evidence that the Staff has been found guilty of a serious breach of the Criminal Laws of the land, thus rendering his/her conduct directly injurious to the **Audit Office's** continued ability to maintain its operations or maintain the Staff's employment status;
- (e) evidence that the Staff's conduct has damaged the **Audit Office's** ability to deliver the services with which it is charged or, the confidence of outside agencies/entities with whom the **Audit Office** interacts.

12.0 Disciplinary Report

A '**Proforma Report**' is attached as **Appendix B**.

One original and one copy of the completed form should be presented to the Staff. Both the original and the copy must be signed by the management representative administering the discipline, by the Staff, and any witnesses if required. One additional copy of the signed form should then be made. Distribution will be as follows:

- (a) Staff (original with signatures)
- (b) Staff's Human Resources file (copy with original signatures)

Should the Staff refuse to sign the Disciplinary Report Form, the refusal should be appropriately recorded and witnessed.

Normally the signed report should be placed in the Staff's personal file. Depending on the circumstances consideration can be given by management to removing the offending record, but after a period of not less than one year over which the staff member would have committed no further offences, and the latter's behaviour would have been assessed as satisfactory.

Notes for Completion of the Disciplinary Report Form

The form should indicate the following as applicable:

- (i) the nature of the offence;
- (ii) an evaluation of the evidence and relate circumstances;
- (iii) conclusion and recommended penalty;
- (iv) the date(s) from which the agreed penalty becomes effective;
- (v) final decision

In the case of other than an oral warning the final decision will be communicated to the Staff orally, then confirmed in writing as promptly as possible.

It is to be borne in mind that the process may be subject to the Grievance Procedure as set out in the applicable Union Agreement with the recognized Union.



Responsibilities

(a) Staff

Staff are expected to comply with the Code of Conduct, the Disciplinary Procedures, and general standards of conduct prescribed by the Management of the **Audit Office** from time to time.

(ii) Management of Audit Office

Supervising Managers are responsible for:

- (a) communicating both general standards of conduct and prescribed standards of conduct to Staff;
- (b) counselling Staff with respect to the expectations of conduct that the **Audit Office** places on Staff;
- (c) investigating potential misconduct in accordance with this policy;
- (d) taking disciplinary action within delegated authority in accordance with the provisions of this policy;

(ii) Human Resources Manager is responsible for:

- (a) advising managers on appropriate disciplinary procedures in accordance with this policy;
- (b) advising managers on appropriate disciplinary penalties in accordance with this and other policies, private sector arbitration and public sector adjudication precedents;
- (c) assisting managers during investigations into misconduct;
- (d) assisting managers in the formulation of recommendations for disciplinary action;
- (e) evidence that the **Audit Office's** standards of conduct, either written or unwritten, have not been uniformly enforced, thus raising the possibility of discrimination;
- (f) recommending appropriate disciplinary action to Department or Division Heads where such action is solely within their delegated authority.

13.0 Consideration of Mitigating Factors

(For Managers and Supervisors only)

Once misconduct has been established, the management representative in determining the appropriate penalty may also take into account a range of mitigating factors which, if present in whole or in part, can result in a reduction in the degree of discipline ultimately imposed. Some of the mitigating factors commonly considered are as follows:



- (a) previous good record of the Staff;
- (b) length of service of the Staff;
- (c) whether the offence was an isolated incident in the Staff's work history;
- (d) provocation;
- (e) whether the offence was committed on the spur of the moment as a result of momentary aberration due to strong emotionally impulses or whether the offence was premeditated;
- (f) evidence that the **Audit Office's** standards of conduct, either written or unwritten, have not been uniformly enforced, thus raising the possibility of discrimination;
- (g) circumstances that would negate intent, e.g., evidence that the Staff misunderstood the nature or intent of an order given him or her, and as a result, disobeyed it;
- (h) the seriousness of the offence, in terms of the organization's policy, operations or image;
- (i) failure of the **Audit Office** to allow the Staff to deny the allegation or to provide an explanation for his/her conduct;
- (j) evidence of contrition on the part of the Staff and the likelihood that the misconduct will never again be repeated.

Any proposed disciplinary penalty along with mitigating factors should be discussed with the **Human Resources Management** Division which can provide advice in such matters, for final decision by Auditor General.

Offences and Penalties

A **Schedule of Offences and Penalties** is provided herewith for guidance – **Appendix A**.



THE AUDIT OFFICE
SCHEDULE OF OFFENCES AND PENALTIES

(Adapted from the Public Service Rules)
Showing Officials Authorised to act.

OFFENCES	FIRST BREACH			SECOND BREACH			THIRD BREACH		
		AAG	DAG		AAG	DAG		DAG	AG
- Failure to notify absence from work	Warning			Final Warning/ Suspension			Suspension/ Dismissal		
- Persistent unpunctuality	√			√			√		
- Willful idling, malingering on the job	√			√			√		
- Failure to adhere to acceptable Dress Standards	√			√			√		
- Use of abusive language or profanity	√			√			√		
- Disorderly conduct	√			√			√		
- Failure to resume duty after completion of leave, at the required time without excuse.	√			√			√		

OFFENCES	FIRST BREACH			SECOND BREACH			THIRD BREACH		
		AAG	DAG		AAG	DAG		DAG	AG
- Leaving duty/post without permission	Suspension			Dismissal					
- Improper use of official property/ equipment, including wastage	Warning			Final Warning/ Suspension			Suspension/ Dismissal		
- Disregard of safety and health practices/ instructions	√			√			√		
- Pattern of persistent absenteeism	Final warning			Suspension/ Dismissal					
- Sleeping on the job	Suspension			Dismissal					
- Failure to report work related accident, traffic violation, or accident while operating official vehicle	√			√			√		
- Insubordination; disobedience or disregard of lawful order made or given by persons in authority	√			√			√		
- Failure to discharge duties of post	√			√			√		



Schedule of Offences and Penalties (Cont'd)

(Adapted from the Public Service Rules)
Showing Officials Authorised to act.

OFFENCES	FIRST BREACH			SECOND BREACH			THIRD BREACH		
		AAG	DAG					DAG	AG
- Willful misuse or neglect resulting in damage to official property/ equipment	Warning /Suspension			Suspension /Dismissal			Dismissal		
- Damage to or loss of official property	Warning/ suspension			Suspension/ dismissal			Dismissal		
- Driving official vehicle in a reckless/ dangerous manner	√			√			√		
- Negligence or disregard for proper performance of duties, inefficiency or incompetence	Warning			Final Warning/ Suspension			Suspension/ Dismissal		
- Gambling on official premises	Warning/ suspension			Suspension/ dismissal			Dismissal		
- Reporting for duty under the influence of alcohol; drinking alcohol during working hours	√			√			√		
- Unauthorized use of official vehicles, equipment or stores	√			√			√		
- Falsely registering attendance, arrival/ departure time	√			√			√		
- Falsely recording attendance of absent worker	√			√			√		
- Violation of an oath of affirmation. Contravention of the provision of enactment relating to official secrets	√			√			√		
- Divulging information of a secret or confidential nature without authorisation	√			√			√		
- Suppression of records	√			√			√		
- Violation of the Conflict of Interest Code, Oath of Professional Conduct	√			√			√		
- Obstructing or refusing to cooperate in an investigation	√			√			√		
- Threatening behaviour; impeding work of others	√			√			√		



Schedule of Offences and Penalties (Cont'd)

(Adapted from the Public Service Rules)
showing Officials Authorised to act.

OFFENCES	FIRST BREACH		SECOND BREACH		
		DAG		DAG	AG
- Interfering with or impeding the work of others	Final warning/ Suspension/ Dismissal		Suspension/ Dismissal		
- Personal harassment	√		√		
- Assault	√		√		
- Fighting	√		√		
- Inciting employees to riot or create disorder	√		√		
- Leading or inciting illegal work stoppages	√		√		
- Stealing	√		√		
- Dishonesty in official dealings	√		√		
- Misrepresenting the Audit Office for personal gain	√		√		
- Malpractice with fraudulent intent	√		√		
- Proffering or acceptance of bribe for special favours	√		√		
- Paying money or giving gifts in consideration of favours	√		√		
- Rendering professional service to private persons or entities and accepting remuneration without proper authorization	√		√		
- Any offence endangering life and property	√		√		
- Forgery or falsification of Audit Office documents	√		√		
- Conviction on criminal charges	Dismissal				



APPENDIX B
THE AUDIT OFFICE
DISCIPLINARY FORM

Employee's Name:	Job Title:
Department:	Location:
Supervisor's Name:	Date of Reported Offence:
Detail Statement of Offence:	
Analysis of Offence:	
Conclusion and Recommendation:	
Final Decision:	

Employee's Signature

Date

Supervisor's Signature

Date



PART 2: HUMAN RESOURCE MANAGEMENT SYSTEMS

10.0 ORGANISATION SYSTEMS AND PROCEDURES

10.1 Human Resources Division

The **Audit Act** authorised the **Auditor General** to establish an independent personnel system (an excepted service) for the **Audit Office**. As provided for in this manual, the **OFFICE's Human Resources Management** system:

- operates in accordance with applicable laws and regulations and best HRM practices,
- establishes special definitions and requirements for the managers and staff, and
- lays the foundation for other supplementary directives, rules, instructions or forms which may be necessary to operate the **Human Resources Management**/personnel system.

The **Human Resources Division** will execute two major functions, **Human Resources Management** and **Human Resources Development**. These are described following.

10.1.1 Human Resources Management

The **Human Resource Function** of the **Office** will involve the **Planning, Control** and **Implementation** of programmes to give effect to the policies and strategies of the **Office** with respect to its human resource objectives. Activities will include:

- A reorganized **Human Resources System** with the following key elements:
 - **New and updated Job and Position Descriptions for Staff**
 - **A Manpower Planning System**
 - **A competitive Compensation and Benefits System**
- Implementation of a results-oriented **Performance Appraisal System**
- **Staff Training and Development** (in collaboration with other Department Heads)
- **Succession Planning**
- **Career Development**
- The effective adherence to the agreed system of employment procedures
- Advise on and effect of transfers, promotions, terminations including retirements and redundancy
- Maintenance of all relevant personal Staff records, as well as the development and maintenance of relevant databases



- Monitoring the observance and viability of the **Code of Conduct** and the **Conflict of Interest Code**.
- Advising on the implementation of the **Disciplinary Code**.

The proposed **Human Resources Management System** will require a dynamic leadership with multifaceted skills to coordinate the implementation requirements.

The incumbents, particularly those of the proposed management positions, must be persons of good relevant qualifications and experience, but who, more importantly, must be capable of playing the leadership role amongst colleagues, as well as amongst subordinates, to improve efficiency and quality. The **Head** of the **Human Resources Function** must operate from a position of sapiential authority, and give advice that must be respected for its groundings on principle, best practices and legality.

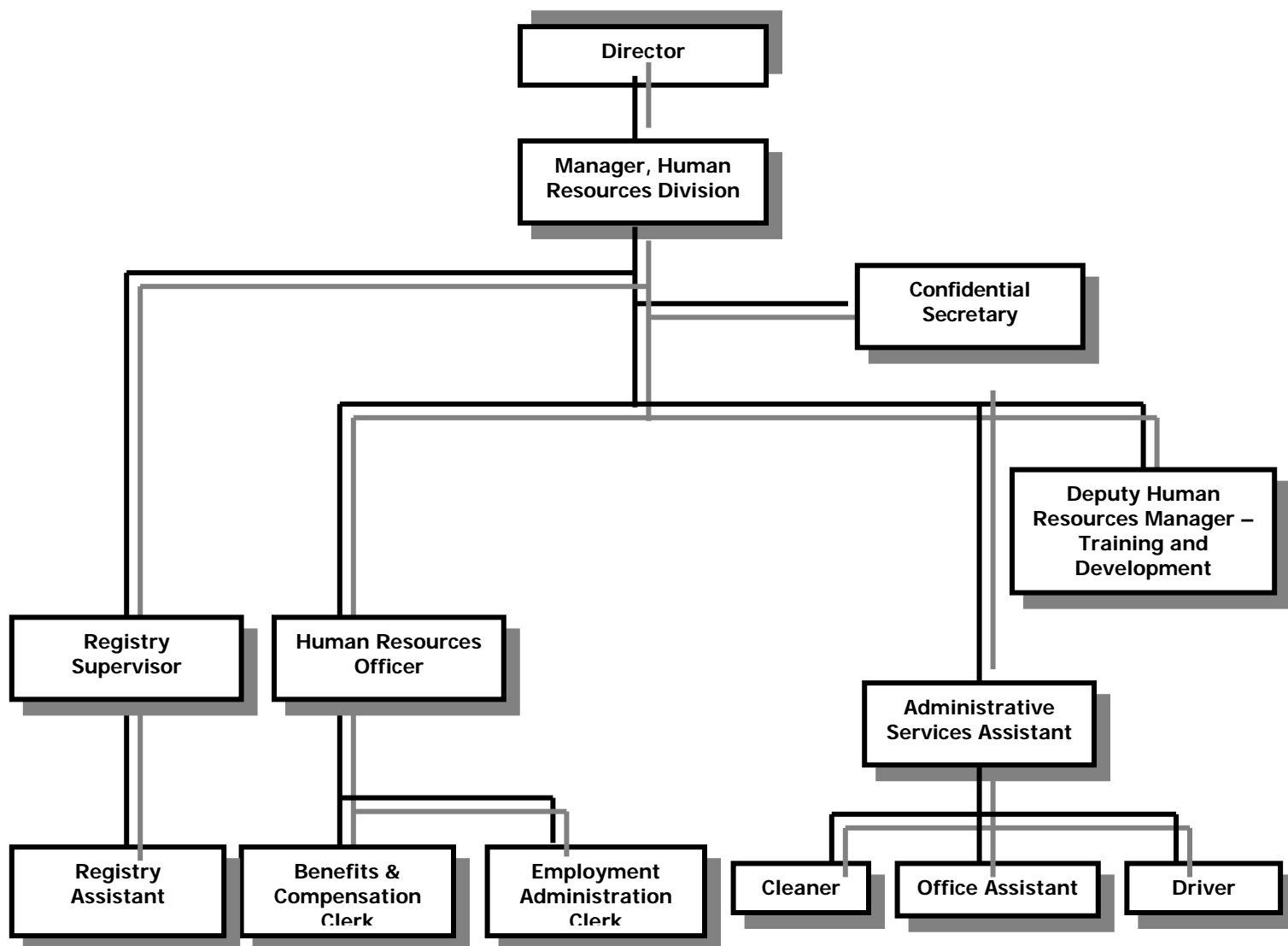
The **Organisation Chart** for the **Human Resources Division** is shown at **Figure 10.1**.

Job and Position Descriptions for the **Human Resources Division** are shown in **Volume 3**.



FIGURE 10.1

**HUMAN RESOURCES DIVISION
ORGANISATION CHART**





10.1.2 Human Resources Development

Since the ultimate aim is 'behavioural change' in which people do things more effectively and efficiently, there must be equal emphasis on the process of change as well as the content of change. The development of **Human Resources** is therefore critical. Further, in order to ensure sustainability – the institutionalization of the restructuring process/systems redesign, etc. – the following areas of **Human Resources Development** must be given priority:

- Staff Training and Development
- Succession Planning
- Career Development
- Manpower Planning
- Organisation Development

10.1.2.1 Staff Training and Development

Training and development must be continuous and the content must vary with the stages of the individual Staff's development.

The Unit will seek to ensure that training objectives are consistent with Staff' identified **Major Job Objectives** and the overall goals.

For this a **Comprehensive Training Plan** must be developed to include both internal and external programmes.

10.1.2.2 Career Development

Figure 10.2 illustrates the **Interface between Career Development and Human Resource Planning** and itemizes the activities that will form part of **Career Development**. **Figure 10.3** illustrates the spectrum of **Career Development Activities**.

10.1.2.3 Manpower Planning

There is need to continuously and systematically analyse and anticipate the **Office's** human resource needs under changing conditions. It is an integral aspect for the implementation of the corporate and business plans and the budgeting procedures since human resource costs and forecasts both affect and are affected by these.

10.1.2.4 Organisational Development

The **Human Resources Division** should use an integrated approach to improving organisational effectiveness. To this end it would continue to provide assistance in the planning and implementation of organisational change within the **Office**, using diagnostic, problem-solving and process consultancy techniques, and organisational processes based on analysis of identified needs.



FIGURE 10.2
INTERFACE BETWEEN CAREER DEVELOPMENT
AND HUMAN RESOURCES PLANNING

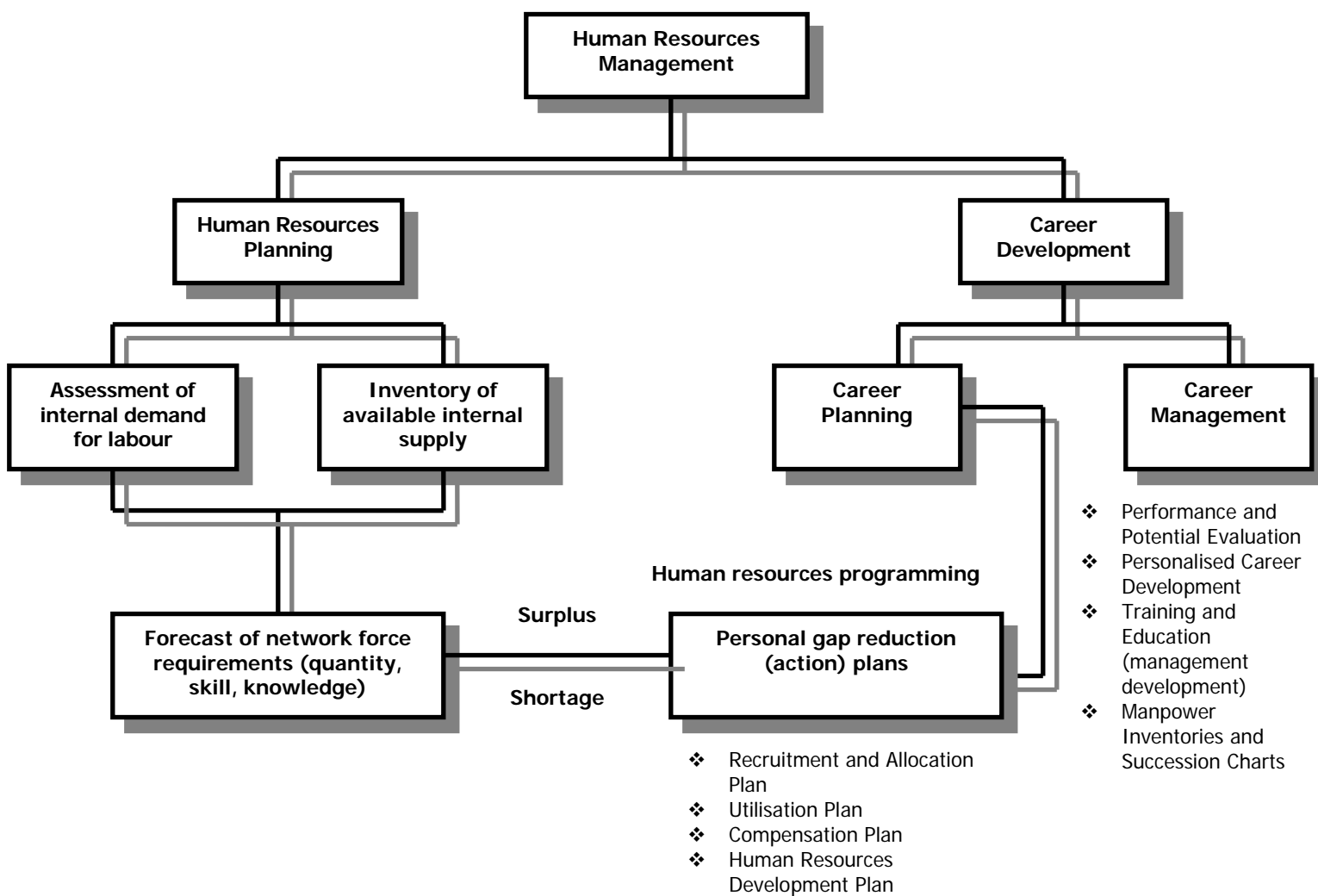
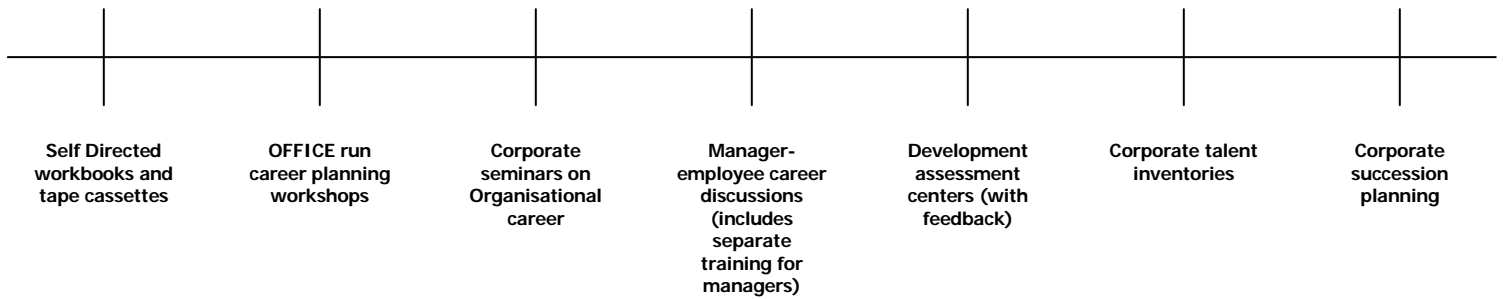




FIGURE 10.3

THE SPECTRUM OF CAREER DEVELOPMENT ACTIVITIES





The programme will embrace a number of different but related activities designed to achieve measurable improvement in the performance of the organisation as well as to seek the refinement of procedures within defined frameworks in recognition of priorities set by the **Audit Office**. It will also assist in achieving its strategic purpose by monitoring, reviewing and adjusting its structures, procedures and systems to ensure the efficient and effective management of conflict resolution, teamwork, collaboration and communication among teams, units, Departments, Divisions and Managers.

Further, the Division will seek to ensure that staff are well motivated and empowered by coordinating to help staff cope with new tasks and conditions, generate commitment and seek out initiative and creativity towards organisational priority goals.

10.1.3 Categories Of Training

Training programmes will not all be of equal importance or urgency. They may take different forms, including formal courses, attachments, seminars or workshops. Training may be provided on or off the job, locally or overseas, full time or part-time.

Basically they fall into the following categories:

Essential Training

Essential Training is training which the **Audit Office** deems to be required for fulfilling the objectives of the Work Plan having regard, inter alia, to:

- a) the Work Programme over a period of time
- b) the skills available in the **Audit Office** at a particular time
- c) the availability of required skills in Guyana
- d) the requirements of Staff Development; and
- e) the desirability to maintain an equitable geographical distribution of Staff to fulfill the **Office's** objectives

Essential Training *which by definition must be job-related, will be provided where:*

- a) difficulty is experienced in filling a post with a candidate possessing the requisite qualifications, skills and experience and where there are personnel on the Staff who can be considered suitable for the position if they had the training;
- b) it is considered desirable in any event, for Staff development purposes, that a particular Staff member should be trained for the post;
- c) the functions of a post have been expanded or changed and the holder, with training, will be capable of carrying out the new functions satisfactorily
- d) there is need to keep up-to-date with developments in particular or specialised fields or with the introduction of new technology; and



- e) the **Audit Office** is required to carry out a specific assignment entailing the need for specific skills and the best means of fulfilling this requirement would be to train an existing Staff member

On-the-job training shall be regarded as **Essential Training**.

Desirable Training

Desirable Training is that which though not categorized as **ESSENTIAL** will however lead to improving the Staff Member's skills, understanding and performance.

The content of the training must relate to the staff member's substantive duties.

Permitted Training

Permitted Training is training which may not be immediately relevant to the staff member's substantive duties, but does have relevance to the operations of the **Audit Office** and to the ongoing personal development of the staff member.

10.1.4 Succession Planning

Succession Planning is an integral function of any **Human Resources Division**. The principle is ensuring that there is an heir apparent to each position of the organisational structure except those at the lowest entry level. If not, the relevant skills will have to be recruited from outside the organisation.

The **Human Resources Division** in consultation with the relevant Managers would formulate a comprehensive Development and Succession Plan and make recommendations of career moves for Staff and identify areas for which special action is required.

It must however be noted that it is critical that the development process begins at the time of entry.

The recruitment of staff should therefore not only be seen as satisfying the instant vacancy but also the identification and selection of potential for growth.

The **Human Resources Division** should therefore closely monitor the recruitment process.

The **Audit Office** will put in place a system of **Succession Planning**. **Succession Planning** involves the identification and preparation of several candidates for positions scheduled to be vacated or relieved at specific point in time, as well as for positions vacated by unforeseen departures.



Based on a careful analysis of the Annual and Periodic Performance Appraisal Reports, the **Human Resources Committee** will develop a **Succession Plan** which focuses on:

- Qualified candidates for development, with the requisite education, skills and relevant prior training and experience
- An adequate number of candidates being developed to avoid unplanned external recruitment
- Specific and attainable target dates for staffing the positions in question
- Specific training programmes and related target dates by which identified candidates are to be developed
- A reporting system to monitor the readiness or otherwise of each candidate for a specific position.

The **Succession Planning Chart** is shown at **Figure 10.4**.

FIGURE 10.4

Position Title	Audit Director			
Incumbent	S. Peters			Potential developmental positions for incumbent
Candidates for this Position	Audit Manager	Audit Manager	Audit Manager	Qualification status of candidates
	1	B. W. White	A	
	2	C. D. Brown	B	
	3	L. M. Peters	C	

- A** - Ready now
- B** - Ready between twelve to eighteen months
- C** - Ready in more than eighteen months
- D** - Not likely to qualify (but only available candidate)

10.1.5 Responsibility of the Human Resources Management Committee with Respect to Training

The **Human Resources Management Committee** will have overall responsibility for recommending and, where authorised, approving the various types of training and development programmes proposed for staff members, within the context of the **Human Resources Development Plan**.

The **Human Resources Committee** may require any Staff Member sent on 'essential' external training to assist in developing related staff members through sharing of new knowledge acquired, by means of example, training, etc.



Textbooks and other printed material provided on 'essential' external training programmes must be placed at the disposal of other Staff Members, whether individually or through an in-house library facility.

10.2 Finance and Accounts Division

To ensure the independence of the **Auditor General** and the **Audit Office**, the budget for the office shall be financed as a direct charge on the Consolidated Fund, determined as a lump sum by way of an annual subvention approved by the National Assembly after review and endorsement by the **Public Accounts Committee**.

The **Auditor General** shall manage the **Office's** subvention through the **Finance and Accounts Division**, in conformity with sound financial practices. Expenses to be paid from this subvention shall include, but not be limited to:

- (a) Salaries and allowances for the **Organisation's** Staff
- (b) The reimbursement of costs for such reasonable travelling, transportation, and subsistence allowance as needed by Staff engaged in conducting business of the **Audit Office**, and
- (c) Costs for training and professional activities.

The **Finance and Accounts Division's** responsibility is therefore for the policy and management of all financial resources of the **Office**. This includes budget allocation and monitoring, revenue forecasting, accounting and financial administration, capital replacement planning and procurement (contracts and tendering), statistical services and financial advisory services.

The **Finance and Accounts Manager** will be required to provide strategic direction and advice to Senior Managers and reports on the financial situation of the **Office** to the **Public Accounts Committee**.

The **Finance and Accounts Division's** proposed **Organisation Chart** is shown following as **Figure 10.5**.

The **Job and Position Descriptions** are shown in **Volume 3**.

10.3 Information Technology Division

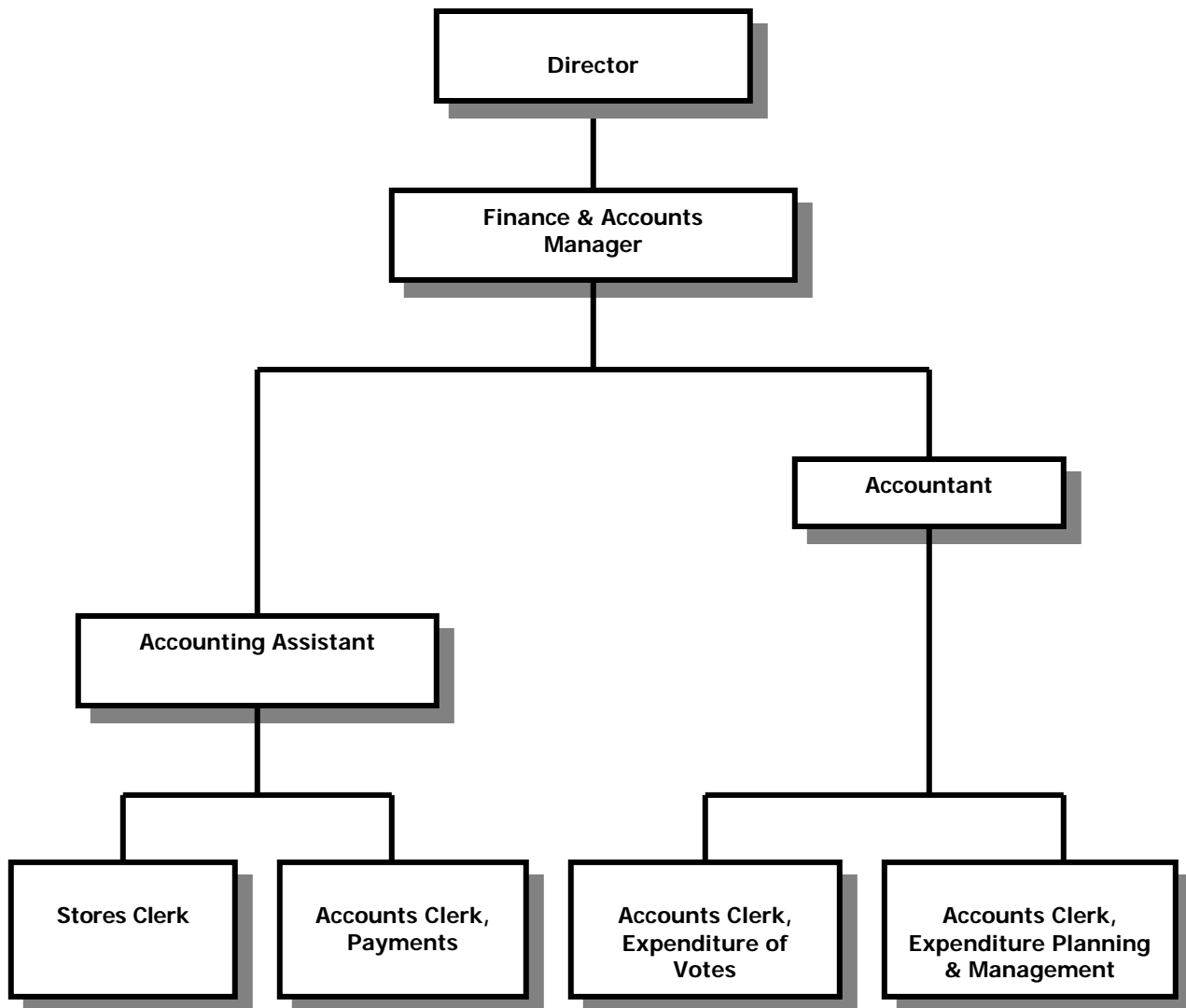
The **Information Technology Division** is required to develop and maintain computer application systems that meet the business needs of the **Audit Office**. In this regard, the provision of high quality and reliable computer application solutions will allow the **Office** to build and maintain secure data assets as well as put in place an efficient system to make information readily accessible to Managers to make informed decisions.



FIGURE 10.5

AUDIT OFFICE

**FINANCE AND ACCOUNTS DIVISION
ORGANISATION CHART**





The **Information Technology Division** is required to provide an environment in which information access is simple, integrated, reliable, secure, easily available and manageable through an efficient electronic telecommunication facility which embraces telecommunications, computers, e-mail/internet and other emerging communications platforms, which would assist in the storage and retrieval of information in a manner that suits the needs of the **Audit Office**.

The **Division** will also be required to train Users to be able to use the installed facilities in effecting their business processes.

An **Organisation Chart** for the **Division** is shown at **Figure 10.6**.

The **Division's Job/Position Descriptions** are shown in **Volume 3**.

10.4 Records Management

The **Registry** is the central depository and redistributors of correspondence and other documentation, including most importantly **Audit Working Papers** and related documents.

The administrative responsibility for Records Management is at the level of the Director. Permanent records are under the day-to-day control of the **Registry Supervisor** who maintains an Office Archive, protects vital records including Working Papers.

As soon as it is feasible, the Registry will implement and maintain a computer-based records management system.

The **Registry** has the most important responsibility of developing and maintaining a strict schedule and Audit Managers periodically transfers records and files to the permanent records storage area.

The **Registry Supervisor** is authorised to enforce the schedule of records referral when necessary and each Division should designate a staff member to act as the records retention liaison to make sure the policies and records schedule are followed.

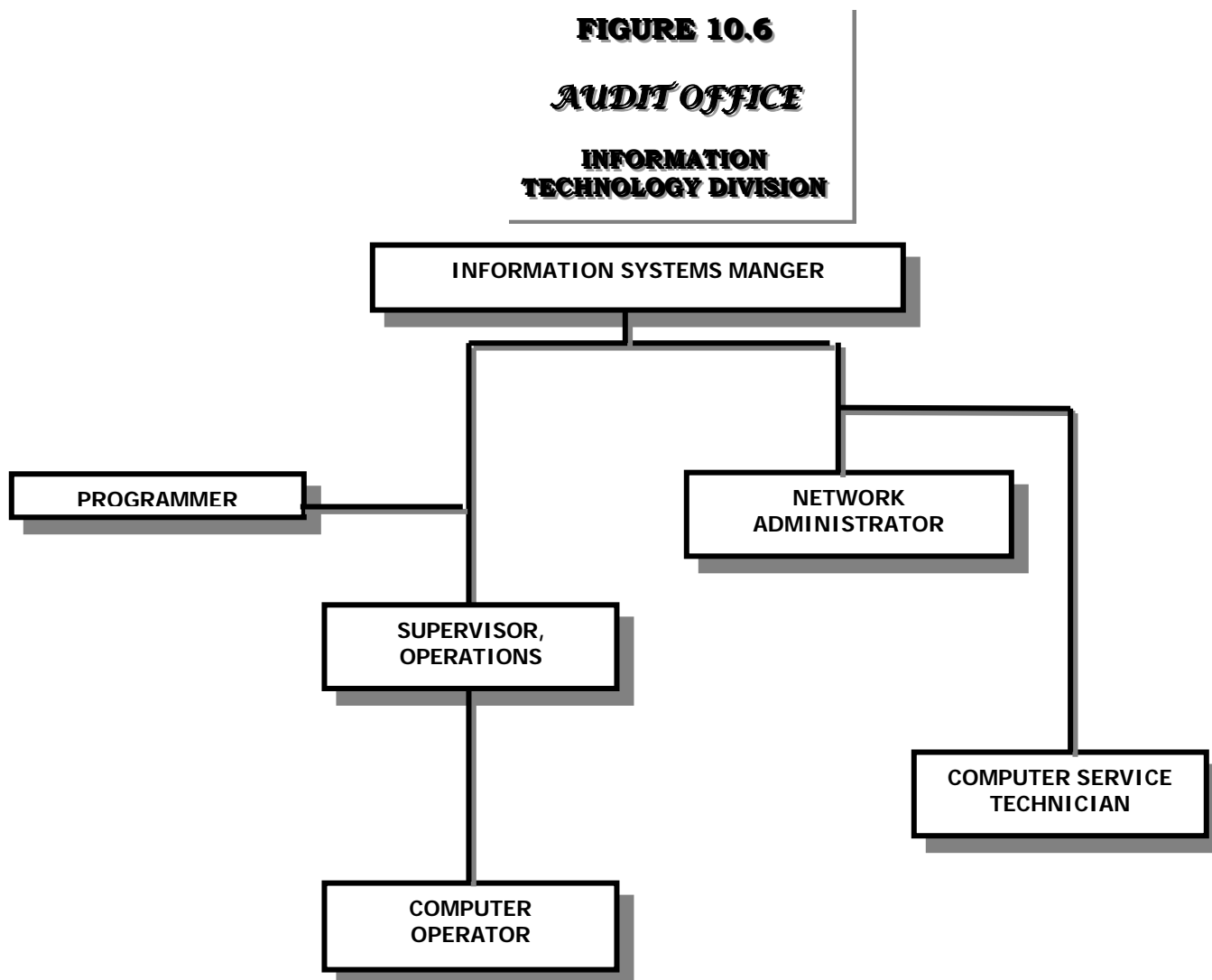
All staff should be familiar with the Office's filing system and policies on confidentiality. Policies relative to filing responsibilities, retention of audit files and security over audit files are provided in this section of the Manual. Policies relative to confidentiality are provided in another section of the Manual.

The **Registry** maintains the **Office's** filing systems which consists of:

1. Current Audit working papers – filed by Department or Agency name by year;
2. Permanent files – filed by Department or Agency name;
3. Issued financial statements- filed by fiscal year alphabetically
4. Report to Ministers files;
5. Secretary to the Treasury minutes and circulars, filed in chronological order.
6. Correspondence and internal memos, and general administrative files are filed chronologically.



FIGURE 10.6
AUDIT OFFICE
INFORMATION
TECHNOLOGY DIVISION





10.4.1 Records Authority Schedules

Records Authority Schedules are established by the **Executive Management Committee** for transfer and / or destruction of files. Each schedule defines a retention period. The **Registry Supervisor** is responsible for ensuring each file year is complete before destroying files.

Working paper files are retained for seven years before destruction. These files are retained in the **Office** for two years before they are transferred to the Green House. Retrieval of audit working papers from the Green House storage is coordinated with the authority of the **Director**.

Physical security is important to ensure safe custody of all audit working papers. At the end of each day, all working paper files should be held appropriately at **Head Office** or retained by the **Team Leader**.

Job/Position Descriptions for the Registry are shown in **Volume 3**.



K - 11.0 STAFF SELECTION AND ORIENTATION PROCEDURES

The **Auditor General** is authorised by the **Audit Act** to make appointments to ensure that there are staff in sufficient numbers and with appropriate skills to execute the functions and responsibilities of the **Audit Office**.

In making these appointments, the **Auditor General** shall consider the current and projected work and the **Office's** annual budget.

These Staff selection procedures and standards are designed to seek out the best possible Staff for each available position. The Managers with hiring authority will give proper consideration to such factors as education, experience, skills, advancement potential and character.

All aspects of the selection process will be administered without regard to race, religion or sex.

The **Auditor General** may establish special intern or co-operative employment schemes whereby students may be employed on a part-time or intermittent basis while completing studies in fields related to the work of the **Audit Office**. In establishing such agreements, the **Auditor General** may provide compensation and/or tuition for such interns or co-ops. Such programs may also provide opportunities for co-ops or interns to automatically move into Staff status, without completing a probationary period, upon completion of the agreed to study programs. A co-operative agreement shall also involve employment commitments for specified periods of time if the **Office** has paid some of the educational costs.

11.1 Recruitment Policy

The **Audit Act** provides that:

The **Auditor General** shall employ such persons as are necessary for efficiently and effectively executing the **Auditor General's** functions, duties and powers. Within the framework of the budget approved for the **Audit Office**, the **Auditor General** has the authority to assess staffing needs and appoint, train, assign, pay, promote, reward and dismiss staff according to the policies in the *Policies and Procedures Manual for the Audit Office*.

Advertisements for all positions should be done internally and externally.

Periodically (but at least annually) the **Executive Management Committee** shall review the staffing within the **Office** in relation to the forecasted work and determine reassignment and recruiting requirements. Based on this evaluation, the **Auditor General** shall initiate recruiting activities.

Positions in the **Audit Office** shall normally be filled through a system of public advertisement. Interested persons are required to send their applications directly to the **Audit Office**. There may, however, be situations where the **Audit Office** receives applications that are not in response to a public advertisement. To the extent that there are vacancies and the applicant has met the job requirement, the **Auditor General** may make an offer of employment.



11.2 Hiring of Relatives and Friends

Relatives of current Staff may be hired if they fulfill the qualifications but will have to be assigned a different location from the current Staff.

The **Audit Office** may give preference to the employment of friends of current Staff only if they fulfill all qualifications, requirements and standards in conformance with the policies and practices.

11.3 Applications and Interviews

11.3.1 Management and Supervisory Positions

The **Human Resources Division** will implement specific procedures for receiving applications and interviewing candidates for Management and Supervisory Positions.

Procedures for screening résumés, enquiries or personal references from other Staff will be the responsibility of the **Human Resources Manager**.

Information to be obtained and discussed with each applicant should include the following:

1. Current position, actual responsibilities and length of service.
2. Previous positions, duties and responsibilities.
3. Brief description of entire career and reasons for any gaps in employment.
4. Reasons for leaving current position.
5. Reasons for wanting to join the **Audit Office** including the applicant's knowledge of the operations.
6. The individual's strengths and weaknesses with an evaluation and discussion of each.
7. A clear idea of the applicant's career and personal goals.

The **Interviewing Panel** shall consist principally of:

- The Auditor General
- The Supervising Director
- One other Director
- The Human Resources Manager

11.3.2 Non-Management Staff

The selection process for non-management Staff requires the same objectivity and concern as for Senior Managers and Supervisors, although there will be some differences in specific procedures.

The **Human Resources Division** will be responsible for short-listing applicants. When the number of applicants has been narrowed to an acceptable number, interviews will be conducted in accordance with the Rules, Policies and Procedures.



The **Interviewing Panel** shall consist principally of:

- The Supervising Director
- The Supervising Manager (where applicable)
- The Human Resources Manager

11.4 Interview Process

Interviews should be based on the relevant Job Description which should be made available to the Panellists as well as the interviewee.

Each member of the Panel will review the application carefully before the interview, discuss specific questions to be asked during the interview. During the interview questions will arise that allow for normal give and take.

At the end of the interview, the Panel determines final suitability for the post. Applicants who are not suitable will be informed within a week of the decision by the **Human Resources Manager**.

The reasons for the decision should be recorded in writing on the interview forms.

If a candidate is suitable, but is one of several possibilities, the applicant should be asked to return for another screening interview and a final employment decision.

If the panel identifies an excellent applicant early in the interviewing process, it would be appropriate for the whole process to be completed in order to ensure availability of an alternative candidate in case of a job refusal.

The **Application and Interview Forms** are shown in **Appendix 3**.

11.5 Recruitment Follow-through

Once a preliminary employment decision has been made, but before an offer of employment is extended, the **Human Resources Division** should take the following action:

- Make complete reference checks either by telephone or in writing, if required. Check with at least two or three of the applicant's most recent employers and, as far as possible, determine the accuracy and completeness of all information concerning dates of employment, position and duties, compensation and performance. You may also solicit information which may preclude the applicant from further consideration for the position.
- Check the accuracy of all University or post-secondary degrees, and obtain verification in writing from the concerned educational institution.
- Personal references may be checked, but should not be the sole source of information on the more positive aspects of an applicant's record.



- If any damaging or derogatory information is discovered during the reference checks, or information or statements are shown to be false or inaccurate, the **Human Resources Manager** should discuss the conflicting information with the applicant. If a satisfactory answer is received and checks out, the decision to hire may be made. If not, the applicant should be dropped from consideration.
- After informing the applicant of the decision to hire, the **Human Resources Manager** should obtain the applicant's permission to contact his or her current employer for a reference check. Any offer of employment must be contingent upon the final reference check with the current employer.

In addition the following checklist should be appended.

CHECKLIST	
Application Form	
Transcript of Reference	
Offer Letter of Employment	
Job Specification and Description	
Tax Information	
National Insurance Information	
Pension Plan	

11.6 Minimum Job Requirements

The **Audit Office** maintains the following minimum standards for employment:

- Applicants must not be less than 18 years old.
- Applicants must conform to the qualifications specified for the Job or Position.

11.7 Pre-employment Physicals

All applicants accepted for employment, except those temporary Staff either hired by the **Office** or provided by an outside employment agency, are required to have a pre-employment physical examination by a qualified physician.

The purpose of the examination is to make sure that the Staff is physically capable of performing the job for which he or she is being hired. The **Office** will bear the cost.

The **Human Resources Department** will develop and maintain a **Pre-employment Physical Examination Form** and general health questionnaire which the physician performing the examination must fill out and return to the **Office**.

11.8 Categories of Employment

- **Temporary Staff** are those hired for a limited period of time.
- **Part-time Staff** are those hired to work less than 30 hours a week. They may be classified as permanent or temporary.



- **Probationary Staff** are all Staff who must perform over periods ranging from one to six months, before being confirmed as permanent.
- **Permanent full-time Staff** are those who, upon the end of the probationary period are confirmed to work continuously for an extended and/or specified duration.

11.9 Orientation Programmes

Provision is made for timely and structured **Orientation Programmes** to be conducted not only as integral part of the Recruitment Process, but also as supplemental to the exposure existing Staff have already had to the organization.

Meanwhile, it must be remembered that there is a direct link between the attitude of the Staff and that of the public, as the former, consciously or unconsciously, project their feelings about the organisation to a wider public through their official and, more importantly, social contacts. So accordingly, they can effectively influence some of the public's reaction to the organisation. In this context therefore, existing Staff should be exposed to a similar orientation programme, suitably adapted, to address the impact of change in their circumstances.

In the new dispensation the **Orientation Programmes** will be organised by the **Human Resources Division**, with the **Deputy Manager** having principal responsibility for its coordination.

While normally such programmes will routinely be carried out for one or two new recruits into the organisation, opportunity should be taken of the **Audit Office's** transitional stage, to mount a series of orientation programmes aimed at fully informing the various groups of employees of the changes in policies, systems and procedures to be effected, and the implications of these changes.

Opportunity should also be taken to have the groups ventilate their respective reactions to the changes and often the relevant clarifications.

The outcomes of these sessions will further inform the management of the **Audit Office** of any adaptations they make have to make to their policies and plans.

Initially as much of the interaction as possible should be recorded. The experience will guide the more effective organisation of the smaller and more routine orientation sessions that will follow.

The Orientation Programme will include presentations and discussion on:

- Legislation
- Accountability Relationship
- The nature of excepted service
- Implications for retirements and other terminations consequent upon the organisational change
- Working conditions



- Policies with respect to
 - Professional Conduct
 - Conflict of Interest
 - Discipline
- Institution of new Divisions of HRM and Finance and Accounts
- Future Development of Information Technology
- Allocation of Responsibility and Authority

The list is not exhaustive. At the end of the interaction the relevant oaths of good conduct will be executed.

11.10 Appointments and Promotions

11.10.1 Probationary Periods

All persons appointed to new positions will be placed on probation.

Senior Management Probation

Persons appointed to Senior Management positions will be placed on probation for a period of up to six months, during which their performance will be monitored.

If at the end (or before) of the probationary period their performance is assessed as satisfactory they shall be confirmed retroactive to the date of first appointment.

For Contract employees, that initial period will be counted for purposes of the payment of gratuity.

Those probationers whose performance have been evaluated at the end of the six month period as unsatisfactory or marginal, may either have the probationary period extend for up to three months; or their services terminated. They would not be entitled to a gratuity.

In every case performance should be reviewed by the **Human Resources Management Committee** and the appropriate recommendation made to the **Auditor General/the Executive Management Committee** for final approval.

Candidates for positions below the level of Management, i.e. Supervisors and other levels apply to persons below the level of management, except that for **Supervisory Staff** the initial probationary period shall be up to three months, with a possible extension of up to a further three months, after which confirmation or termination shall apply.

For **non-supervisory levels of staff** the probationary period shall be for one month, with provision for extension for a further month only.

In every case the **Human Resources Management Committee** will review the performance evaluation report submitted by the supervising Director/Manager or immediate Supervisor and forward their recommendation to Auditor General/Executive Management Committee for final approval.



Promotees

In the case of persons being considered for promotion, and who may have previously undertaken previous substantial stints of caretaker acting in the same position, the Human Resources Management Committee will consider a recommendation from the Director immediately concerned for either a shorter period of probation, or if justifiable, an immediate confirmed appointment.

11.10.1.2 Responsibility of Supervisors

Probationary periods should be regarded as a time for staff to receive guidance as they learn how to perform the tasks and responsibilities assigned to them. They should be afforded all reasonable assistance,

advice, coaching and training to assist them in developing the competencies to perform the work assigned to them.

Supervisors are required to submit monthly performance reports to the **Human Resources Manager** on the performance of each staff member serving in the probationary employment period. Reasonable efforts should be made to assist probationary staff in overcoming any shortcomings or deficiencies identified through these monthly reports.

The **Human Resources Manager** and the Staff's **Supervising Director** shall be responsible for ensuring that Supervisors effectively carry out their monitoring and coaching responsibilities.

Probationary Staff may be separated, with no penalty or adverse action, at any time during the stipulated period, if the immediate and second-level supervisors agree that the Staff's performance is not acceptable and that reasonable efforts to assist the staff have not been effective.

An employed person may request to terminate his/her appointment, with no penalty or adverse action, at any time during the probationary period providing he/she gives the required notice of his/her intention to separate from the **Office**.

11.11 Offers of Employment

Upon successfully completing the probationary period, staff performing at an acceptable level shall be offered employment in the **Office** under such terms and conditions as established by the **Auditor General** and agreed to by the staff member.

The Offer of Employment should be accompanied by the **relevant Job/Position Description** which should be fully discussed between the Staff and Supervisor concerned.



L - 12.0 EMPLOYMENT PROCEDURES AND CONDITIONS

12.1 Disengagement and Re-engagement

Section 16 of the **Audit Act No. 5 2004** specifies as follows:

- " 16 (1) Before the prescribed date –
- (a) The Auditor General shall identify such of the officers and employees of the existing Audit Office as he wishes to re-employ in the Audit Office with effect from the prescribed date and terms and conditions of such re-employment;
 - (b) The Auditor General shall notify every officer and employee in writing as to whether approval has been granted for his re-employment under paragraph (a) and, if so, the terms and conditions of such re-employment;
 - (c) Every officer and employee in receipt of an offer of re-employment under paragraph (b) shall respond to the Auditor General in writing accepting or rejecting the offer of re-employment; and
 - (d) Every officer and employee not in receipt of or rejecting an offer of re-employment under this subsection shall be referred to the Public Service Commission for appropriate action by that commission.
- (2) With effect from the prescribed date, every officer and employee accepting an offer of re-employment under subsection (1) shall be re-employed on such conditions as determined by the Auditor General, within the Framework of the budget approved for the Audit Office."
- "17 (1) For the removal of doubt, with effect from the prescribed date, the officers and employees of the Audit Office shall not be public officers; and services within the Audit Office with effect from the said date shall not be pensionable service for the purpose of the Pension Act.
- (2) Every officer and employee re-employed within the Audit Officer under section 16(2) shall receive superannuation with respect to his pensionable service prior to the prescribed date on attainment of the age of fifty-five years and, for that purpose, his pensionable emoluments on attainment of the age of fifty-five years shall be deemed to be his pensionable emoluments on the date immediately preceding the prescribed date.



- (3) The Auditor general may, within the framework of the budget approved for the Audit Office, make provision for the payment of pension, gratuity or other allowance in respect of the service of the officers and employees of the Audit Office on and after the prescribed date on their retirement therefrom.”

The provisions of employment which follow take into account those employees who are re-engaged, as well as new recruits into the **Audit Office**.

12.2 Employment Conditions

All Employment Conditions which apply to staff at various levels in the **Audit Office**, must be no less favourable than those obtaining at the time of transition of the Office into the status of an excepted service institution.

The policies set out following directly affect on-the-job activities, beginning with **Job and Position Descriptions** and extending to Staff termination and retirement.

The specific sub-sections are as follows:

- Staff Attendance
- Leave Conditions
- Staff Behaviour, Discipline and Grievances
- Allowances
- Relations with Trade Unions/Staff Associations

Each of these areas will be elaborated on in the following sub-sections.

12.3 Staff Attendance

The **Audit Office** defines its attendance policy in these terms:

- (a) **Absence**. The failure of a Staff to report during the hours he or she is normally scheduled to work.
- (b) **Tardiness**. This occurs when a Staff is not on the job at the time work is normally scheduled to begin.
- (c) **Excused Absence**. This occurs when a Staff notifies his or her immediate supervisor of an upcoming absence for an acceptable reason such as illness, personal or family emergency, or the like. The supervisor must give the Staff permission to be absent – and note such permission in writing – for the absence to be considered “excused”. Rare exceptions are permitted in cases where Staff notification does not occur.
- (d) **Unexcused Absence**. This is defined as an Staff’s failure to notify the immediate supervisor of absence prior to the normally scheduled work time, or an Staff’s decision to be absent even though supervisory permission was not granted when requested ahead of time.

Each Staff is required to work the hours normally scheduled for his or her position. When Staff fail to take this fact seriously, time-consuming rearrangements and costly replacements are often necessary to maintain continuity of production. Each Staff therefore is responsible for being present every day at the correct time.



12.3.1 Official Working Hours

Official working hours are:

- a) Managerial and Professional; Supervisory; Technical/ Clerical and Office Support

Monday to Thursday

8:00 am to 12 noon and 1:00 pm to 4:30 pm.

Friday

8:00 am to 12:00 noon and 1:00 pm to 3:30 pm.

- b) Semi-Skilled and Ancillary

Monday to Thursday

7:30 am to 11:30 am and 1:00 pm to 5:00 pm.

Friday

8:00 am to 12:00 noon and 1:00 pm to 3:00 pm.

12.3.2 Personal Business

Staff must get permission from their immediate supervisor for time off during working hours to conduct personal business.

12.3.3 Attendance Counselling

Staff who demonstrate attendance problems shall first be counselled by their immediate supervisor. If problems persist for one month, a written reprimand shall be issued and the Staff shall be counselled by the **Human Resources Manager**. If a Staff has a personal, health, physical or emotional problem he or she shall be immediately referred for appropriate assistance.

12.3.4 Attendance Records

Attendance Records are to be submitted as required by the **Auditor General** to the **Human Resources Division** for the preparation of **Staff Attendance Analysis Reports**.

The Forms to be used with respect to Employee Attendance are shown at **Appendix 4**.

12.3.5 Overtime

Overtime will be paid to non-management employees in accordance with National Laws.

No employee shall work beyond the normal work day without the official authorization of his or her immediate Supervisor.

Management employees do not receive overtime pay under any circumstances.



However, management staff who are required to work and supervise approved projects that can only be completed through working extended overtime hours, they shall be eligible for an honorarium of an amount appropriately calculated to reflect the duration of the exercise.

The **Audit Office** shall be guided by the following procedures in assigning overtime work:

- Where collective bargaining agreements are in effect, the assignment of overtime for covered employees shall follow the terms of the agreement.
- The **Audit Office** will minimise overtime by adequate planning.
- In all cases, the assignments of overtime shall be consistent, uniform and non-discriminatory.
- No employee's status shall be affected one way or the other by the acceptance or refusal of overtime work.
- Each employee who works overtime must be asked and authorised to do so by his or her immediate Supervisor.

12.3.6 Payroll Record-keeping

Each **Supervisor/Principal Auditor** at each location is required to keep accurate records of hours worked on forms provided by the **Human Resources Division**.

The **Human Resources Division** shall be responsible for maintaining records of hours worked at the end of each normal work week. The **Division** shall determine appropriate codes or means to identify absences, tardiness, etc., on time records.

Employees are strictly prohibited from filling in, changing or damaging any other employee's time record. It is a violation of organisational policy to change or falsify a time record.

Any employee who violates this policy shall be suspended at the discretion of the Supervisor and Department Head. A second occurrence shall be cause for dismissal.

12.4 Staff Behaviour, Discipline and Grievances

The **Audit Office** is committed to providing the best possible working conditions for its Staff. Part of this commitment is encouraging an open and frank atmosphere in which any problem, complaint, suggestion or question is answered quickly and accurately by supervisors or management. To fulfill this commitment, the following standards have been set:

- Each Staff shall be guaranteed fair and honest treatment in all aspects of his or her employment. Supervisors and managers shall treat each Staff with respect, shall not demonstrate personal prejudice, or grant unfair advantage to one Staff over another.



- Each Staff has the right to express his or her views concerning the policies and practices of management. Each Staff is responsible, however, for expressing those views in a fair and honest manner. Every Staff should be committed to making positive and constructive criticism.
- Every complaint, question, problem or suggestion shall be considered and answered as quickly as possible. In the case of formal action by any Staff, the answer and an explanation shall be given in writing.

12.4.1 Problem-Solving Procedure

Each Staff shall follow these steps to express and resolve problems, concerns, and disagreements:

- First, any Staff should discuss the issue with his or her immediate supervisor. This should be done privately, or with a representative of the **Human Resources Division**.
- If the problem concerns the Staff's immediate supervisor, the Staff should go directly to the Group Director and meet privately with him or her. Or if the immediate supervisor cannot resolve the issue, a second avenue is to meet privately with the Group Director.
- The Supervisor shall try to resolve the situation as quickly as possible, but within three workdays. The Supervisor shall make a decision based on the facts, and a discussion with the **Human Resources Manager**. If the Supervisor cannot resolve the problem to the Staff's satisfaction, he or she should invite the Staff to refer it to the Group Director.
- The Group Director shall investigate the Staff's problem gather all relevant facts and opinions, review company policy and render an opinion within the next three workdays. If additional time is required, the Staff shall be notified in writing of the delay and be given an accurate indication of when an answer will be forthcoming.
- All Staff must take note of and adhere to the Disciplinary Code and Procedures at **Section 9**.

12.5 Leave Conditions

12.5.1 Vacation

The following applies to:

- i) pensionable employees of the **Audit Office**
 - ii) persons employed on a contractual basis
- Vacation leave for pensionable employees includes Sunday Public Holidays and Saturdays.
 - No vacation leave is granted during the period 1-31 December.
 - Higher leave category conditions to apply when acting or responsibility allowance is paid to employees eligible by virtue of acting the next higher job or position.



- Vacation allowance earned can be paid to estate of Officer who dies in service.
- Upon separation, e.g. retirement or termination by the **Auditor General** vacation leave/allowance payable will be in full or proportionately, in respect of completed calendar months of service at date of separation.

Dismissed persons will not be eligible for vacation leave/allowance.

- Resumption of duty by an employee at his/her own convenience will render that employee ineligible for any vacation leave, which may be outstanding at the time.
- Vacation leave applied for and deferred in writing by the **Auditor General** will be treated as accumulable, provided it is taken within a period specified by the Auditor General.
- Vacation leave will not be utilized towards any training award by the employer.
- Vacation leave will be suspended if an employee falls sick, and provides valid medical certificate of illness during the vacation period which is acceptable to the **Auditor General**.

12.5.2 Special Leave

12.5.2.1 For writing examinations locally

Special leave with full pay may be granted up to a maximum of **seven (7) days** per calendar year, and shall not be treated as vacation leave.

The applicant must satisfy the **Audit Office** of the requirement to take exams for the periods indicated in the application.

12.5.2.2 Urgent and Unforeseeable Private Affairs

Upon satisfying the **Audit Office** of the need for such leave, up to **seven (7) days** special leave may be granted in a calendar year for urgent and unforeseeable private affairs. This leave shall not be charged to vacation leave.

12.5.2.3 Special Leave to Attend Conferences

Up to a maximum of **twelve (12) working days** special leave shall be granted, with full pay, in a calendar year, to attend as a delegate to conferences of legally recognized associations.



12.5.2.4 Special leave to attend meetings of recognized Trade Unions/ Staff Associations related employees who hold the following offices:

President
Secretary/Assistant Secretary
Branch President/Secretary
Member of Grievance Committee

Member of Central Executive
Shop Steward

and for the following purposes:

- (a) Attending ordinary, emergency or special meetings and delegates' conferences.
- (b) Dealing with matters of an industrial relations nature

The leave is to be granted only on the valid application/notice of the relevant Union/Staff Association.

The employee concerned cannot leave post until properly authorized in writing.

12.5.2.5 Special Leave to Participate in Cultural Activities

Fully paid special leave up to a maximum of **twelve (12) working days** in a calendar year may be granted to the employee selected by the appropriate national authority to participate in cultural activities, e.g. music, art, dance, song, drama, poetry.

12.5.2.6 Special Leave for Representation in Sports at the National, Regional and International Levels

Fully paid special leave may be granted to the employee selected by the appropriate national authority to participate in recognized sporting events at the national, regional and international levels.

12.5.2.7 Special Leave to Attend Courses in Trade Unionism and/or Cooperative Education

Special leave with full pay not exceeding a **calendar month (31 days)** may be granted to the employee in a calendar year.

The employee must hold any of the positions identified at above.

12.5.2.8 Special Leave for Recuperation after Hospitalization

An employee who has been hospitalized to undergo a surgical operation or to be treated for some serious ailment, and who has been recommended for further leave on discharge for the purpose of recuperation may, with the approval of the **Auditor General** be granted up to a maximum of **one month (31 days)** special leave with full pay



in a calendar year. This period is not to be charged against any leave which the employee may normally be granted on medical grounds.

12.5.2.9 Special Leave for Maternity Purposes

- (1) A female employee who has not less than one year's service may be granted maternity leave as follows:
 - (a) Such leave may commence from the week not earlier before the expected week of confinement, and continuing until the expiration of six weeks after the week in which confinement occurs, or such longer period as may be determined, taking into consideration the particular circumstances of the case but not exceeding the maximum period of twenty-six (26) weeks.
 - (b) In addition to the special leave at (1) above and without producing a medical certificate in respect of illness caused by some complication of or unconnected with her pregnancy and/or confinement, such special leave as she may request without pay, but not exceeding three weeks on any one occasion.
- (2) In a case where an employee has less than one year's service, the period of maternity leave shall be without pay.
- (3) There is no restriction to the number of occasions on which maternity leave may be granted to a female employee, whether married or not.
- (4) Maternity leave granted in any year shall not preclude the employee from enjoying vacation leave in the same year.
- (5) The **Auditor General** is asked to note that an employee who is granted maternity leave in accordance with this Rule will not qualify for full salary in any circumstances during the 13-week period of leave whether the employee is eligible for the payment of National Insurance benefits or not. Only part salary shall be payable.

12.5.2.10 Special Leave on Compassionate Grounds

Special leave on compassionate grounds, with or without full pay, may be granted to an employee with the approval of the Auditor General.

12.5.2.11 Special Leave on the Ground of Public Interest

Special leave with full pay on the ground of public interest may, with the approval of the Auditor General, be granted to an employee upon the recommendation of the relevant authority.



12.5.2.12 Special Leave on Religious Grounds

Special Leave without pay on religious grounds may, with the approval of the Auditor General, be granted to an employee who is of the belief that he/she must not work on any particular day in the workweek.

12.5.2.13 Time-off to Attend Meetings of Local Authorities

Employees who are members of Local Authorities and who occasionally are required to attend to Council matters during official working hours may with the approval of the Auditor General, be granted time-off for this purpose. The applicant is required to produce valid documentary evidence that he/she is required to attend such meetings.

12.5.2.14 Time-off to Attend Court

- (1) An employee who is required to attend court as a witness on behalf of the State shall be granted appropriate time-off by the Auditor General or other duly authorized officer.
- (2) Time-off is not granted to enable an employee to attend court as a witness for the defence or as a defendant in a civil or criminal matter. Such absences from duty should be covered by vacation or no-pay leave.

12.5.3 Record of Leave Granted

The **Human Resources Division** shall be responsible for maintaining all relevant records in respect of all leave specified above.

12.5.4 Notification of Overstay of Leave

An employee who fails to resume duty after completion of leave at the appointed date must submit an appropriate report to the **Auditor General** explaining such default.

12.5.5 Payment of Salary in Lieu of Leave

Only in the most exceptional circumstances which will be reviewed by the **Auditor General**, would consideration be given to payment of salary in lieu of leave.

Since every effort will be made to programme leave-taking throughout the year, employees are strongly advised not to initiate request for 'compensation' in lieu of leave.

12.5.6 Rostering of Vacation Leave

Annual Leave entitlement for employees of the Audit Office is as set out following.



CATEGORY	ENTITLEMENT DAYS
<ul style="list-style-type: none">▪ Auditor General▪ Audit Director▪ Audit Manager▪ Senior Engineer▪ Engineer▪ Audit Supervisor	42
<ul style="list-style-type: none">▪ Auditors▪ Registry Supervisor	35
<ul style="list-style-type: none">▪ Assistant Auditor▪ Confidential Secretary▪ Senior Audit Clerk	28
<ul style="list-style-type: none">▪ Audit Clerk▪ Officer	21
<ul style="list-style-type: none">▪ Cleaner▪ Driver	12

SOURCE: PUBLIC SERVICE RULES

With respect to implementation of annualized vacation leave, it is imperative that all supervising managers coordinate a leave plan for all the employees who report to them.

Each leave plan is to be submitted by not later than February 15 of each year so that they can be reviewed and a comprehensive annual leave roster developed by the **Senior Management Committee** for final approval of the **Executive Management Committee**.

Every effort must be made to adhere as closely as possible to the agreed scheduling. It is likely that unforeseen circumstances will arise which may force an employee to request a rescheduling of leave. The applicant must however, be in a position to satisfy the supervising manager of the validity of the request.

Similarly the exigencies of the service at particular times may require that management ask an employee to reschedule his/her leave arrangements. The full cooperation of the parties is to be expected in both sets of circumstances mentioned above.

The **Leave Plan** is also to be regarded by managers as an opportunity to groom, where this is feasible, employees of the rung next below that of those proceeding on vacation, to assume the responsibilities of the higher job, in full or part, as part of the organisation's employee development programme.

A formal appraisal of the performance at the higher level must be conducted and a report submitted.



12.5.7 Sick Leave Provisions

12.5.7.1 Employees in confirmed employment

- (1) Employees within this category may be granted, by the **Auditor General**, sick leave not exceeding **twenty-eight (28) days** in any one year. Absence of half-a-day on account of illness will count as sick leave.
- (2) Extension of sick leave beyond **twenty-eight (28) days**, with **full salary**, may be granted by the **Auditor General** for any period not exceeding six calendar months, in the first instance: and when there is reason to believe that the employee will ultimately be fit for further service, for a further period of six months, with **half salary**. Any further extension of leave will to be decided on the merits of the case, and shall be without pay.

12.5.7.2 Employees not in confirmed employment

Employees not in confirmed employment may be granted by the **Auditor General** sick leave not exceeding fourteen (14) days in any one year. Absence of half-a-day on account of illness will count as sick leave.

Extension of sick leave beyond fourteen (14) days, with full salary, must be granted by the **Auditor General** for any period not exceeding **three calendar months**, in the first instance, and where there is reason to believe that the employee will ultimately be fit for further service, for a period not exceeding three months with half salary. Any further extension of leave will be decided on the merits of the case, and shall be without pay.

12.5.7.3 Sick Leave Reports

Where for reason of sickness an employee cannot attend at the place of employment at the time appointed, he/she must endeavour to send notice of his/her absence to his/her Supervisor as soon as practicable on the same day of the absence.

12.5.7.4 Sick Leave up to Three Days

The **Auditor General** may grant up to **three (3) days** sick leave to an employee on account of illness which is believed to be genuine, without the production of a medical certificate. In such a case, the employee is under an obligation to return to duty as soon as he/she is fit, whether or not he/she has been absent for three days.

If a medical certificate does not disclose the nature of the illness the **Auditor General** should arrange to have the employee examined by a Government Medical Officer without delay.



If it appears to an employee that he/she is likely to be absent from duty for more than **three (3) days**, he/she must submit as soon as possible (i.e., without waiting for the expiration of three days) a medical certificate.

In no circumstances will sick leave be granted for more than **three (3) days** unless a medical certificate is produced. This certificate, unless required by the **Auditor General** when the application for sick leave is first submitted, should be obtained as soon as it becomes apparent that the employee will not be able to return to duty within **three (3) days**.

Failure either to return to duty or to produce a medical certificate at the end of **three (3) days** will render the employee liable either:

- (1) to have the unauthorized absence charged to his/her annual vacation leave or
- (2) if the circumstances warrant to dismissal.

12.5.7.5 Examination by Government Medical Officer

If the **Auditor General** has reason to think that the excuse given for absence from duty is not genuine, he/she shall arrange for the employee to be examined without delay by a **Government Medical Officer**, who shall make a report.

12.5.7.6 Special Sick Leave in Relation to Injury Sustained in the Course of Duty

The period which an employee is absent (supported by a medical certificate) following an injury sustained in the course of his/her duty shall not be charged against his/her leave.

12.6 Allowances

The **Schedule of Allowances** is shown as **Appendix 5**. Care must be taken that at no time the values of these allowances should be any less favourable than those obtaining in counterpart agencies

12.7 Relations with Trade Unions/Staff Associations

12.7.1 Transition and Union Rights

Included in the benefits that will be retained is the employee's right to belong to Trade Unions or staff Associations, subject to the provisions of Article 142 (2) of the Constitution employees of the **Audit Office** have the right to assemble freely and associate with other persons and to form or belong to Trade Unions or Staff Associations for the protection of their interests.

The management of the **Audit Office** will treat courteously with officials and representatives of the recognised Union/Staff Association, and



provided the operations of the **Audit Office** are in no way disrupted or compromised, managers shall:

- furnish them with information relevant to issues represented and which it is possible to disclose without detriment to the public interest; and
- afford them such facilities as may be appropriate in order to enable them to carry out their functions promptly and efficiently.

For the time being the recognised **Union** is the **Guyana Public Service Union**.

12.7.2 Meetings Between the Audit Office and the Recognised Union/Staff Association

The Management of the **Audit Office** shall hold discussions with the recognised Union/Staff Association to discuss grievances and other matters of mutual interest.

Every effort will be made to schedule the relevant meetings at regular intervals mutually agreed, and on those other occasions which circumstances make them necessary and urgent.

12.7.3 Check-off of Union Dues

Deduction of Union dues from an employee's salary or wages on the basis of the latter's authorization only. Any such deduction should be remitted to the Union/Staff Association representing the Staff as promptly as possible.

12.7.4 Grievance Procedure

The management of the **Audit Office** will, until any change occurs, observe the Grievance Procedure in force with currently recognised Union – The **Guyana Public Service Union**, and which is attached hereto.

12.7.5 Distribution of Circulars to Recognised Trade Union/Staff Association

The management of the **Audit Office** shall ensure that the recognised Union/Staff Association is supplied with copies of all documentation dealing with or relating to general conditions of service of employees of the **Audit Office**.

12.8 Relationships with Employees

The **Auditor General** acknowledges and respects employees' right to join or not to join collective bargaining units and participate in legal organizing efforts. However, the **Auditor General** believes that its wage and salary policies, its strong commitment to the career and personal development of all of its employees, and its fair and honest attitude toward its employees should mitigate any need for collective bargaining units.

The **Auditor General** shall constantly strive to fulfill its employee relations goal in all areas. This is the best means of preventing employee dissatisfaction which could, in turn, lead to union organising attempts.



In line with this, Supervisors and Managers shall closely follow all employee relations policies and guidelines. Other appropriate steps include, but are not limited to the following:

- Watch closely for conditions that may cause employee dissatisfaction. They shall immediately report such conditions to their Manager.
- Constantly study and take all necessary steps to improve staff morale and attitudes, working conditions, employee health and safety, salaries, etc.
- Maintain an effective system of communication with staff.
- Make sure each staff member is fully aware of the **Audit Office's** employment benefits, health and safety measures, promotional opportunities, and career development programmes.

12.9 Promotions

The **Auditor General** has responsibility for ensuring that qualified staff are available to execute the functions and meet the requirements and obligations of the Audit Office. In executing this responsibility that Auditor General shall also ensure that a merit-based selection system provides opportunities for staff promotions.

Promotion opportunities may arise when a new position is created or an existing position is vacated.

Career employees and staff serving on performance contracts may apply for available positions. However, consideration may also be given to external candidates.

The Executive Management Committee shall prepare an announcement describing the position, the required experience and education, the selection criteria, and the date by which application packages must be submitted.

Internal and external candidates shall be expected to provide the necessary documentation to present their qualifications within the specified time period.

The HR Manager shall designate the selecting official(s) who shall review applications and select or promote the person to fill the position. It is the Committee's responsibility to ensure that a decision is made on the basis of merit and in accordance with an open and fair selection process.

In the merit-based system, a selection shall be made on the basis of the experience, qualifications, and demonstrated past performance of the candidates relative to the job requirements for the available position. The greatest weight shall be given to performance. Candidates may be required to provide samples of prior work products, copies of performance appraisals, and other information to support their application.

Candidates seeking promotion or placement in senior level positions (Audit Manager and Audit Director) may be required to participate in an assessment centre activity and their performance may be evaluated and rated by the selecting official(s), and ratified by the **Public Accounts Committee**. This evaluation shall also be considered in assessing performance potential.



All promotions shall be considered conditional for a period of 6 months.

During this 6-month period, the promotee's Audit Manager shall closely monitor performance in the new position and shall provide support, assistance, and feedback to assist the promotee in making the transition to the new position and to assuming new responsibilities.

At the conclusion of the 6-month period, the Audit Manager shall advise the Audit Director concerned and the Director, Management Services regarding the promotee's performance.

If the promotee has successfully met the performance expectations for the position, then the recommended promotion shall be considered by the Executive Management Committee for certification.

If the promotee has not met expectations and has not demonstrated that he/she can successfully perform in the new position, he/she shall be returned to his/her prior position. This action shall not be considered an adverse disciplinary action. He/she shall be eligible to apply for future promotion opportunities.

12.10 Terminations

The **Audit Office** will strive to maintain continuous employment for all permanent employees, but recognizes that conditions may develop which preclude continuous employment and result in the termination of an employee or a reduction of staff.

The **Auditor General** also strongly encourages all Managers and Supervisors to recognize and take appropriate action when an employee is not happy with or suitable for the position held.

12.10.1 Voluntary Termination

A voluntary termination occurs when an employee resigns or is separated at his or her request.

An employee who intends to resign or leave voluntarily is expected to give at least one month's notice in writing to his or her immediate Supervisor. The Supervisor will then immediately notify the Department Head and the Human Resource Department.

12.10.1.1 Resignation of the Auditor General

Should an Auditor General elect to resign before the mandatory retirement age, he/she shall provide notice at least six months before the proposed separation date so that the **Public Accounts Committee**, the President, and the National Assembly have sufficient time to select a qualified successor according to the requirements.

Otherwise, the Auditor General may be removed from Office only in accordance with the provisions of Article 225 of the Constitution.



12.10.1.2 Resignation of Other Employees

Employees wishing to resign from the employment with the **Audit Office** must provide notice as follows:

- i) Employees at the respective levels of Audit Directors and Audit Managers will be required to provide the **Auditor General** with three months' notice of intention to resign, such resignation is subject to approval of the **Public Accounts Committee**.
- ii) All other employees must provide one month's notice subject to approval by the Auditor General, accumulated leave for which an officer is eligible may be utilised during the notice period.

On no account will an employee be allowed to proceed on pre-resignation leave without the specific approval of the Auditor General.

12.10.1.3 Abandonment of Position

An employee may be declared to have abandoned his or her position if absent from work without authorization or notification for a period of two weeks.

12.10.2 Involuntary Terminations

Involuntary termination of other Employees is defined as follows:

12.10.2.1 Removal of the Auditor General

The Auditor General may be removed from office only for the reasons defined and through the procedures set forth in Title 9, Section 225 of the Constitution.

12.10.2.2 Layoff

A reduction in the work force, either permanent or indefinite.

12.10.2.3 Release

Inability to perform the job assignment in an appropriate and satisfactory manner, as defined by performance evaluation criteria. Termination in such cases will occur only after management has taken all possible steps, including offering a transfer and/or additional training, to retain the employee.

12.10.2.4 Discharge

Separation for cause, such as willful misconduct, as defined in the Discipline Section of this Manual.



12.10.2.5 Immediate Dismissal

Separation without notice. The employee is asked to leave the premises without delay. This will occur only upon proof of extraordinary misconduct, such as violence to another employee or willful destruction of Official property.

12.10.2.6 Rejection on Probation

If an employee does not meet the requirement and standards set for the job, the employee can, at any time during the probationary period, be rejected. Monthly appraisals will be completed on performance and communicated to new employees. These appraisals are designed to provide feedback on the employee's performance and to assist the Office in deciding whether to upgrade the employee's status to permanent full-time staff or extend the probation.

12.10.2.7 Medical Disability Termination

Substantial medical evidence, supported by a medical director's reports, demonstrating that an employee cannot perform his or her assigned job in a satisfactory manner, cannot accept a similar position within the organization, or is not eligible for disability insurance benefits.

12.10.3 Termination Appeals, Separation Notices

12.10.3.1 Appeals

A terminated employee has the right to appeal the **Audit Office's** action through the grievance procedures as described in the Disciplinary Procedures.

12.10.3.2 Separation Notices

The **Auditor General** will give each employee to be terminated adequate separation notice.

12.10.4 Exit Interviews

Every employee who leaves employment voluntarily may have an exit interview with a representative of the **Human Resource Department** and if possible with the **Auditor General** or his/her delegate.

The purposes of the exit interview are:

- To determine as closely as possible the reasons – (both apparent and hidden)– for the employee leaving the employment.
 - To discover any unknown causes of a voluntary termination, the knowledge of which could prevent the recurrence of such an action in the future.
 - To learn of any grievances or problems the employee may have with the **Office** so that Management can investigate possible solutions.
-



- To reveal any misunderstandings between an employee and his or her Supervisor, so that a similar situation can be avoided in the future if the Supervisor is at fault.
- To give the **Human Resource Division** an opportunity to detail exactly what compensation, allowances, benefits and payments the employee is scheduled to receive or clarify any errors.

The **Human Resource Department** will maintain a detailed guide to exit interview questions and procedures to assist Managers in this process.

12.10.5 References

Letters of references will be provided on request to employees separated.

Letters of reference **will not** be provided for employees separated through discharge or immediate dismissal.

All enquiries by prospective employers must be referred to the **Human Resources Division**.

12.11 Pension

Clause 17 of the **Act** prescribes as follows:

- "17. (1) For the removal of doubt, with effect from the prescribed date, the officers and employees of the Audit Office shall not be public Officers; and service within the Audit Office with effect from the said date shall not be pensionable service for the purpose of the Pension Act.
- (2) Every officer and employee re-employed within the Audit Office under section 16(2) shall receive superannuation with respect to his pensionable service prior to the prescribed date on attainment of the age of fifty-five year and, for that purpose, his pensionable emoluments on attainment of the age of fifty –five years shall be deemed to be his pensionable emoluments on the date immediately preceeding the prescribed date.
- (3) The Auditor general may, within the framework of the budget approved for the Audit Office, make provision for the payment of pension, gratuity or other allowance in respect of the service of the office and employees of the Audit Office on and after the prescribed date on their retirement therefrom."

12.12 Occupational Health and Safety

The **Auditor General** is committed to providing the most congenial working environment for its Staff. The Authority will, in the first instance therefore, comply with all current and relevant operational health, and safety and environmental laws and guidelines, and in particular the Occupational Safety Health Act, 1197

The **Office** shall institute and maintain all necessary precautions for safeguarding the health and safety of employees, who in turn are expected to cooperate in the process.



Employees at all levels are obligated to assist in the prevention, correction and elimination of all conditions perceived to be unhealthy and hazardous not only in respect of its operations, but also having regard to the well-being of the clients served by this **Office**.

It is the responsibility of the **Human Resources Division** to:

- Maintain ongoing programmes at all levels to identify occupational health and safety problems.
- Monitor and coordinate the control and reduction of the exposure of Staff Members to know hazards.
- Monitor and ensure the effective distribution of protective clothing and /or equipment specific for use by designated staff in the discharge of their duties.
- Organise the conduct of safety exercises and training relevant.
- Ensure that the **Audit Office** complies with all relevant health, safety and environment laws, guidelines and conventions that may be applicable from time to time.
- Supervisors/ Managers of designated employees are required to ensure that the latter wear/utilise the protective clothing or equipment provided. Failure to comply with the necessary safety precautions can result in reprimand.

The **Audit Office** expects that all employees concerned will faithfully discharge their responsibility for taking the best care of any property, equipment or vehicle place in their responsibility either temporarily or on a continuous basis.

The **Human Resources Division** is responsible for coordinating the implementation of all relevant maintenance programmes.



M - 13.0 COMPENSATION MANAGEMENT

13.1 The Salary Administration Policy

13.1.1 Policy Purpose

The goal of every **Salary Administration Policy** is to provide a reasonable and workable framework within which employees are paid fair and equitable wages and salaries, in order to promote productivity and overall performance. The administration of wages and salaries however, must be tied to National laws and market considerations.

The **Wage and Salary Administration Policy** is aimed at accomplishing the following goals:

- To provide equitable compensation for each employee based on the individual's position and performance at **Audit Office**
- To determine the *Salary Range* for each **Job/Position** on the basis of a **Job Evaluation Procedures**.
- To establish within these ranges, **minimums**, **maximums**, and **intermediate** steps for placement based on each employee's service and performance.
- To establish adequate rewards for employees' performance within each employee's current grade and promote the goal of providing the best practical job and career development for each employee.
- To authorise the **Human Resource Division** to be responsible for maintaining the salary administration guidelines and for communicating compensation plans to employees through appropriate channels.

13.1.2 Policy Conformity

This **Wage and Salary Administration Policy** shall be consistent with the guidelines expressed in all employment policies of **Audit Office**.

13.1.3 Placement of Staff in New Job/Salary Structures

In order to implement the compensation proposals for staff of **Audit Office**, placement of incumbents in the new **Job Structure** will be effected using a "**years of service**" profile so as to prevent undue bunching of staff in the pay Grades. It also recognizes the periods of service with **Audit Office**.

Five steps will be introduced from the **minimum** to the **mid-point** of the rationalised **Salary Scales** for staff. As a general 'rule of thumb' respective incumbents will be placed on the steps on the basis of a '**years of service**' profile.



13.1.4 Merit Increases

Merit increases will be based on three (3) factors:

- 1) The degree of improved performance
- 2) The potential for promotion
- 3) Increased duties and responsibilities within the same position

Merit increases shall be awarded on the basis of meeting or surpassing performance standards. A performance appraisal does not guarantee a merit increase.

The amount of **merit increase** is determined on the basis of measuring the employee's overall performance against agreed criteria and performance standards and relating the evaluated output to the qualitative salary increments matrix shown as **Figure 5.1** in **Performance Appraisal Manual**.

Each employee's increase must be considered in terms of individual merit and not in comparison to others in the same salary range.

An employee who consistently earns merit increases for several appraisal periods should be considered for promotion as soon as there is an appropriate opening.

Performance Appraisals are conducted on an annual basis, but there is the requirement for quarterly reviews of an employee's performance.

The minimum standard for a merit increase is "good" performance during the previous period. "Poor" or "Unacceptable" performance rules out any possibility of a merit increase.

13.2 Design Of the Salary Structure

Salary Administration Procedures to monitor the consistent application of the Salary Policy of the **Audit Office** are based on the following:

- Grade demarcation lines which are defined in terms of point scores. The number of Grades identified reflects the hierarchical structures of the **Divisions** of the **Audit Office**.
- The **Job/Grade Structure** is in accordance with **Office's** philosophy in providing appropriate differentials between Grades and scope for progression within Grades.
- **Internal relativities** are reflected both within **Divisions** and between categories of Staff.
- Appropriate **external relativities** have been identified and developed and influence the design principles of the new **Salary Structure Line**.

13.2.1 Job Structure Characteristics

The proposed **Job Structure for the Audit Office** consists of four (4) **Major Classifications**:



1. **Managerial and Professional**
2. **Supervisory**
3. **Non – Management, Technical/Clerical and Related**
4. **Service and Related Workers**

There are now thirteen (13) **Evaluated Job Grades** proposed which will allow for an orderly progression on the basis of internal levels of difficulty, authority and responsibility of the jobs. The **Job Grades** are made up as follows:

- ◆ Two (2) for Service and related Workers
- ◆ Five (5) for Non – Management Clerical/Technical
- ◆ Three (3) Supervisory Grades
- ◆ Three (3) Senior Management Grades

The **Auditor General's Grade** is *excepted*.

Table 13.1 following shows the **Job Structure Characteristics**.

13.3 Developed Salary Structure

The **Salary Structure** consists of scales for single jobs within the **Job Structure**, defined by the **Minimum** and **Maximum Salaries** payable to the jobs placed in the **Grades**. The major consideration given to the design of the structure relates to the following:

- Being appropriate to the needs of **Audit Office** in terms of its size and the type and level of staff to be covered.
- The comparison with a specialized segment of the 'labour market', namely the **Guyana Revenue Authority**
- Reference to **Clause 8: The National Audit Act of Guyana 2004: *The salary, superannuation, benefits and other conditions of service for the Auditor General shall be the same as those for the Chief Justice of Guyana.***
- The need to facilitate consistency in the treatment of varying levels of responsibility and performance.

13.3.1 The Curvilinear Salary Line

The **Concave Salary Curve**, allows for an increase in the size of differentials between the top **Grades** in the **Structure** which cater for the greater levels of responsibility that are likely to take place at these levels; while allowing for adequate salaries and differentials at lower levels in the **Job Structure**.

The advantages of using this type of graded structure are that:

- The relative levels of jobs in different functions can be readily assessed and recognized.



TABLE 13.1

THE AUDIT OFFICE

Job Structure Characteristics

MAJOR CLASSIFICATION	PAY GRADE	EVALUATED POINT RANGE
Managerial & Professional	Excepted	Over 691
	13	621 - 691
	12	550 - 620
	11	499 - 549
Supervisory	10	453 - 498
	9	407 - 452
	8	361 - 406
Non- Management Technical/Clerical & Related	7	230 - 360
	6	299 - 329
	5	268 - 298
	4	237 - 267
	3	206 - 236
Service & Related Workers	2	181 - 205
	1	Up to 180



- Consistent methods of grading jobs and establishing differentials between them can be maintained.
- A well defined and comprehensible framework exists within which salary and career progression can be planned and controlled.
- Better control can be exercised over salaries for new recruits to **Audit Office**, as well as with respect to merit increments and promotional increases.

The **Salary Line** is shown in **Figure 13.1**.

In order to understand the new compensation arrangements, it is important to clarify some key concepts of the design.

13.3.2 New Salary Structure Parameters

The **Salary Structure** is shown at **Table 13.2**.

The thirteen **Grades** allow for an orderly progression within the **Audit Office** while maintaining the internal relativities of the differentials that exist vertically within **Divisions** as well as horizontally, between categories of Staff.

The *Salary Structure Parameters* are explained following:

13.3.2.1 Overlap Between Grades

The *degree of overlap* between the adjacent **Salary Grades** is expressed as that proportion of a range which is covered by the next lower range.

The *overlap* acknowledges the fact that an employee of **Audit Office** doing a "good" job can be of more value than a new recruit placed in the next higher Grade.

The *overlap* in the **Salary Structure** averages 60.0% between **Grade 1** to **Grade 11**; 50.0% at **Grades 9 and 10**; 40.0% in the remaining **Grades** at the top of the Structure.

13.3.2.2 Width/Spread of Scales

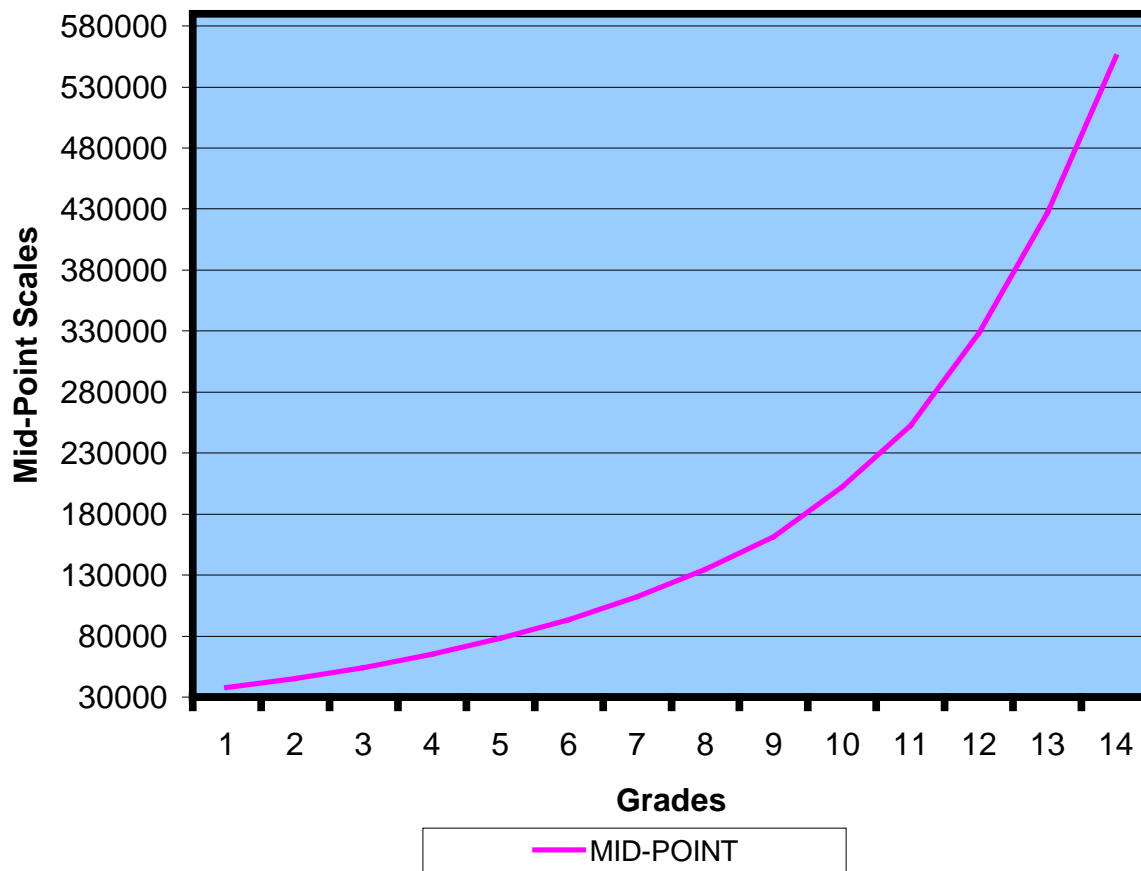
The *width* of each Salary Grade has been set out at 50% to allow sufficient scope to reward improved performance once **Audit Office's** new **Performance Appraisal System** comes into effect. The *width* of the **Salary Scale** also allows for advancement within the **Grade**.

13.3.2.3 Mid – Point Differentials

The *differentials* range between 20.0% and 30.0%.



FIGURE 13.1
THE Audit Office
Salary Scales



GRADE	MID-POINT
1	37,606
2	45,127
3	54,152
4	64,983
5	77,979
6	93,575
7	112,290
8	134,748
9	161,698
10	202,122
11	252,652
12	328,447
13	426,982
14	555,076



TABLE 13.2

THE AUDIT OFFICE
SALARY STRUCTURE

MAJOR CLASSIFICATION	SALARY GRADE	LIMITS OF MONTHLY SALARY RANGES			OFFICE STRUCTURE PARAMETERS		
		MIN	MID	MAX	PERCENT OVERLAP	MINI- MAX (SPREAD)	MID- POINT DIFFERENCE
SERVICE AND RELATED WORKERS	1	30,005	37,606	45,127	60.0%	50.0%	20.0%
	2	36,101	45,127	54,152	60.0%	50.0%	20.0%
NON—MANAGEMENT TECHNICAL/ CLERICAL AND RELATED	3	43,322	54,152	64,983	60.0%	50.0%	20.0%
	4	51,986	64,983	77,979	60.0%	50.0%	20.0%
	5	62,383	77,979	93,575	60.0%	50.0%	20.0%
SUPERVISORY	6	74,860	93,575	112,290	60.0%	50.0%	20.0%
	7	89,832	112,290	134,748	60.0%	50.0%	20.0%
MANAGERIAL AND PROFESSIONAL	8	107,798	134,748	161,698	60.0%	50.0%	20.0%
	9	129,358	161,698	194,037	50.0%	50.0%	25.0%
	10	161,698	202,122	242,546	50.0%	50.0%	25.0%
	11	202,122	252,652	303,182	40.0%	50.0%	30.0%
	12	262,758	328,447	394,137	40.0%	50.0%	30.0%
	13	341,586	426,982	512,378	40.0%	50.0%	30.0%
SPECIAL GRADE	Excepted	444,061	555,076	666,091		50.0%	



TABLE 13.3

**THE AUDIT OFFICE
JOB STRUCTURE PLACEMENT**

JOB STRUCTURE CHARACTERISTICS			AUDIT OFFICE								
			AUDITOR GENERAL								
Major Classification	Evaluation Point Range	Pay Grade	Auditor General's Secretariat	GROUP 1	GROUP 2	GROUP 3				Works and Structures	Forensic Audit
Managerial & Professional	Over 691	Special	Auditor General			MANAGEMENT SERVICES					
	621 - 691	13		Director	Director	Director				Director, Works and Structures	
	550 - 620	12		Audit Manager	Audit Manager	Audit Manager	Human Resources Manager	Finance and Accounts Manager	Information Systems Manager	Audit Manager, Works and Structures	Audit Manager
	499 - 549	11					Deputy Human Resources Manager, Training & Development	Accountant			
Supervisory	453 - 498	10		Audit Supervisor	Audit Supervisor	Audit Supervisor	Human Resources Officer	Accounting Assistant, Receipts & Payments	Network Administrator		Audit Supervisor
	407 - 452	9							Programmer		
	361 - 406	8	Administrative Assistant				Registry Supervisor		Supervisor, Computer Operations		
Non – Management Technical/ Clerical & Related	230 - 360	7		Auditor	Auditor	Auditor					Auditor
	299 - 329	6		Assistant Auditor	Assistant Auditor	Assistant Auditor					Assistant Auditor
	268 - 298	5				Secretary	Benefits & Compensation Assistant Secretary	Senior Accounts Clerk, Expenditure Planning & Management	Computer Service Technician		
	237 – 267	4		Senior Audit Clerk	Senior Audit Clerk	Senior Audit Clerk	Employment Administration Clerk	Accounts Clerk, Payments Accounts Clerk, Expenditure of Votes			Senior Audit Clerk
	206 - 236	3		Audit Clerk	Audit Clerk	Audit Clerk	Registry Assistant Driver	Stores Clerk	Computer Operator		Audit Clerk
Service & Related Work	181 - 205	2					Office Assistant				
	Up to 180	1					Maid/Cleaner Handyman				



TABLE 13.4
THE AUDIT OFFICE
EMPLOYEE BENEFITS AND ALLOWANCES

JOB STRUCTURE		SALARY				MONTHLY ALLOWANCES					
MAJOR CLASSIFICATION	EVALUATION POINT RANGE	SALARY GRADE	SALARY SCALE			MOTOR VEHICLE	TELEPHONE	ELECTRICITY	ENTERTAINMENT	UNIFORM	LEAVE ENTITLEMENT
			MIN	MID	MAX						
Managerial & Professional		Special	444,061	555,076	666,091	11,730	Local and official overseas calls	Actual Consumption	3,000		First class air fare for AG and Wife to London every 2 years + 42 days leave per year
	600 - 650	13	341,586	426,982	512,378	11,730	All local calls + \$500 rental		5,500		1 month's salary + 42 days per year
	550 - 600	12	262,758	328,447	394,137	7,820			5,500		
	499 - 549	11	202,122	252,652	303,182	7,820			600		
Supervisory	453 - 498	10	161,698	202,122	242,546	7,820					
	407 - 452	9	129,358	169,698	194,037						
	361 - 406	8	107,798	134,748	161,698						
Non – Management Technical/ Clerical & Related	230 - 360	7	89,832	112,290	136,748						1 month's salary + 35 days
	299 - 329	6	74,860	93,575	112,290						
	268 - 298	5	62,383	77,979	93,575						1 month's salary + 28 days
	237 - 267	4	51,986	64,983	77,979						
	206 - 236	3	43,322	54,152	64,982						
Service & Related Work	181 - 205	2	36,101	45,127	54,152						1 month's salary + 21 days
	Up to 180	1	30,005	37,606	45,127					5,600	12 days vacation per year 1 months salary + 21 days



13.4 Job Structure Placement

The merged **Job Structure and Salary Grade Structure** is shown at **Table 13.3**.

13.5 Determination of New Compensation Packages

13.5.1 Total Cash Analysis

In general terms, a **Compensation Package** is made up of a **Base Salary** along with a mix of **Cash Allowances**, **Non-Cash Perquisites** and **Welfare Benefits**.

The '**Total Cash Equivalent**' reduces all the quantifiable cash elements of a compensation package to the same common yardstick of measurement. Two common major elements are included in the '**Total Cash Equivalent**':

1. The Basic Salary
2. All Cash Allowances

These are explained following:

13.5.1.1 The Basic Salary

The '**Basic Salary**' is defined as the rate paid for performing the basic tasks and duties inherent in a given job and is normally subject to the following conditions:

- a) It is taxable at the prevailing income tax rates.
- b) It is predicated on a standard number of hours per week.
- c) It is normally specified in terms of a range from a '**minimum**' to a '**maximum**' value.
- d) It does not include overtime payments.

13.5.1.2 Cash Allowances

The following non-taxable benefits in cash or kind are allowable within the **Income Tax Regulations of Guyana**:

- (a) **Travelling Allowance** to facilitate business operations (as distinct from **Transportation Allowance** from home to office and back). The provision of a vehicle is allowed in lieu of a *cash allowance*.
 - (b) **Entertainment Allowances**
 - (c) **Telephone Allowances**
-



(d) Uniforms

13.6 Non-Cash Perquisites

Non-Cash Perquisites relate both to managerial and non-managerial employees, and are distributed as follows:

Managers

- Company Cars
- Telephone Bills (for local and overseas business calls)
- Business Entertainment
- Company House (or cost of rental)
- Security Guard
- Electricity Bills
- Chauffeur
- Housekeeper

Non-Management

- Company Transportation
- Canteen services

13.7 Health and Welfare Benefits

These benefits generally include **Health Plans, Group Life Insurance, Pension Plans, Staff Loans** and **Education Reimbursement Plans**.

Experience has shown that it is not easy to assess the total value of all the benefits in addition to an employee's pay, and evaluate the pattern of total remuneration against cost parameters for each employee category, since items related to **Health Plans**, for example, are always variable.

13.8 Other Benefits and Allowances

Employee benefits offered in the total package are in **Table 13.4**.

13.9 Salary Application in Cases of New or Promoted Staff

The starting salaries for new or promoted staff in the proposed scales should be governed by the following placement policy:

MINIMUM: The lowest salary paid to an employee who meets the minimum requirements in terms of experience, education and skills according to the **Job Evaluation Process**.

MIDPOINT: The rate paid to employees who are fully qualified, are reasonably experienced in the position and generally fulfill the required responsibilities.



New employees who have demonstrated professional skills, are qualified and specialised in any skill area, can be placed between the **mid – point** and **maximum** of the scale.

MAXIMUM: The highest rate paid to any employee and should be reserved for consistently excellent performance. No employee should advance in salary in excess of the **maximum** for the job.

An increase due immediately upon an employee's assumption of a new job in a higher classification.

The promotional increase should be at least a normal increment.

When a promotion does not bring the promoted individual up to the **Minimum** of the new scale, the employee shall be bought up to the **Minimum**.

13.10 Acting Allowances

Payment in relation to Acting Allowances shall be of two types:

- a) acting for confirmation
- b) caretaker acting

Acting for Confirmation occurs where there are specific vacancies within the **Audit Office** and suitable internal candidates are given the opportunity to 'act'. The time limit for acting in such positions should not normally exceed one year, except in rare circumstances where it is determined the candidate deserves an extension.

Caretaker Acting occurs when an employee is required to act temporarily in a higher grade for someone who is either on leave, sick, on secondment or such like.

Caretaker Acting could be used to identify those employees with potential and expose and develop them at a higher level.

It is recommended however, that employees below the **mid point** of the **Substantive Grade**, should not in normal circumstances, be required to act in a higher grade.

An employee should not be allowed to act higher than one Grade beyond the incumbent's present level.

The following **Table** specifies the **Acting Premiums**, expressed as a percentage of basic pay for Professional and Non-Management Staff.

The following **Acting Premiums** for staff, expressed as a percentage of basic pay is recommended:



TABLE 13.5

**THE AUDIT OFFICE
ACTING PREMIUM**

Substantive Grade	Acting Grade	Acting Premium (% of Basic)	
		Acting for Confirmation	Caretaker Acting
3	2	11.0	5.0
4	3	11.0	5.0
5	4	11.0	5.0
6	5	11.0	5.0
7	6	11.0	5.0
11	7	11.0	5.0
9	11	11.0	5.0
10	9	11.0	5.0
11	10	11.0	5.0
12	11	11.0	5.0
13	12	11.0	5.0



N - 14.0 THE COMMUNICATION PROCESS

1.0 Introduction

With the establishment of the **Audit Office** as excepted from traditional public service, the new entity must not only be legally recognised; but must seek to effect fundamental changes in organisational culture and philosophy, that will energise its employees to achieve higher levels of productivity, and also inspire them to be more committed to the principle of integrity, independence and impartiality.

The mandate of the **Auditor General** extends geographically across the length and breadth of Guyana, and its operations are conducted over a wide variety of entities, including Ministries, Statutory Bodies, Public Enterprises, Special Projects, Trade Unions, etc.

Staff is therefore required to be dispersed in teams who are regarded as 'resident' in the audited entities located in various regions. Accordingly, the existing work arrangements place emphasis on vertical communication - largely in relation to operational matters. The evidence suggests however, that not enough attention has been paid to those aspects of communication which would:

- Help individual employees to relate better to one another, and to identify strongly as members of their respective teams or groups.
- Encourage a greater sense of trust between supervisor and supervised.
- Facilitate equal and timely flow of information between supervisor and supervised.
- Provide assurance that the principle of impartiality applies equally to them as auditors as it does to the audit function.
- Engender loyalty to one specific employer.

2.0 The **Audit Office** can legitimately be regarded as:

- **A Financial Management Organisation** – it must ensure accountability for the receipt, disbursement and control of public monies.
 - **An Investigation Organisation** – it must, in addition to its routine Auditing role, conduct special investigations where these are warranted.
 - **An Evaluation Organisation** – following the conduct of its audits it must report findings, judgments and conclusions.
 - **A Quality Assurance Organisation** - it must provide certification that targets of audited entities have been achieved at the agreed standards.
 - **An Organisation of Integrity** – it must conduct its business in such a manner that the integrity of its operations cannot be compromised.
-



- **An Organisation of Transparency** – it is required to discharge its responsibilities to ensure that audited entities conduct their business in a transparent manner.
- **A Communication Organisation** - it must commit itself to effective systems of communication both internally and externally.

2.1 The Diagram at **Exhibit 2.1** following displays the above roles of the **Audit Office**. With the new dispensation, the **Audit Office** becomes a more authoritative organisation. It therefore behoves its management to put mechanisms in place that would encourage, indeed inspire, its employees, to be a more committed work force, and to identify themselves as team members within a single organisation and not, as hitherto, just public servants.

The organisation as a whole must in turn enhance existing and develop new levels of relationships with a range of counterparts and other external bodies.

It is appropriate therefore that the Communication Structure now suggested be seriously considered for implementation. The Structure aims at the following:

- Promotion of the Mission of the **Audit Office**
- Establishment and maintenance of a range of relationships:
 - Amongst employees (laterally and vertically)
 - Staff Representation (Union)
 - With Clients (Audit Entities)
 - With supervising and collaborating Agencies
 - With counterpart regional and international institutions

3.0 It is important to note that one of the objectives of the **Audit Act** is to ensure greater accountability. It must be recognised that the burden of accountability placed on the **Auditor General** by the Act also increases. But accountability should not be interpreted in purely financial or economic terms. There is also the important consideration of accountability for the maintenance and development of the human resources who are involved in the work of the **Auditor General**.

The **Audit Office** regards its employees as its first public or group of clients. It recognizes them as the most authentic means of communicating the image and substance of the organization. The **Auditor General** understands the urgency of the need for a culture change in managing the 'new' organisation.

It therefore seeks to build on and expand the current practice of consultation and the exchange of ideas and information.



EXHIBIT 2.1

ROLES OF THE AUDIT OFFICE



3.1 Public Accounts Committee

First of all, as part of the participative process the **Audit Office** recognizes its responsibility to follow the provisions of the **Audit Act** with respect to its relations with the **Public Accounts Committee** in its oversight role.

3.1.1 The **Committee Structure** referred to in **Chapter 3** on **Governance** reflects the various fora within the **Audit Office** which provide for Managers at different levels to interface productively with one another, and with groupings of employees in a structured process.

These include:

- The Executive Management Team
- The **Human Resources Management** Committee

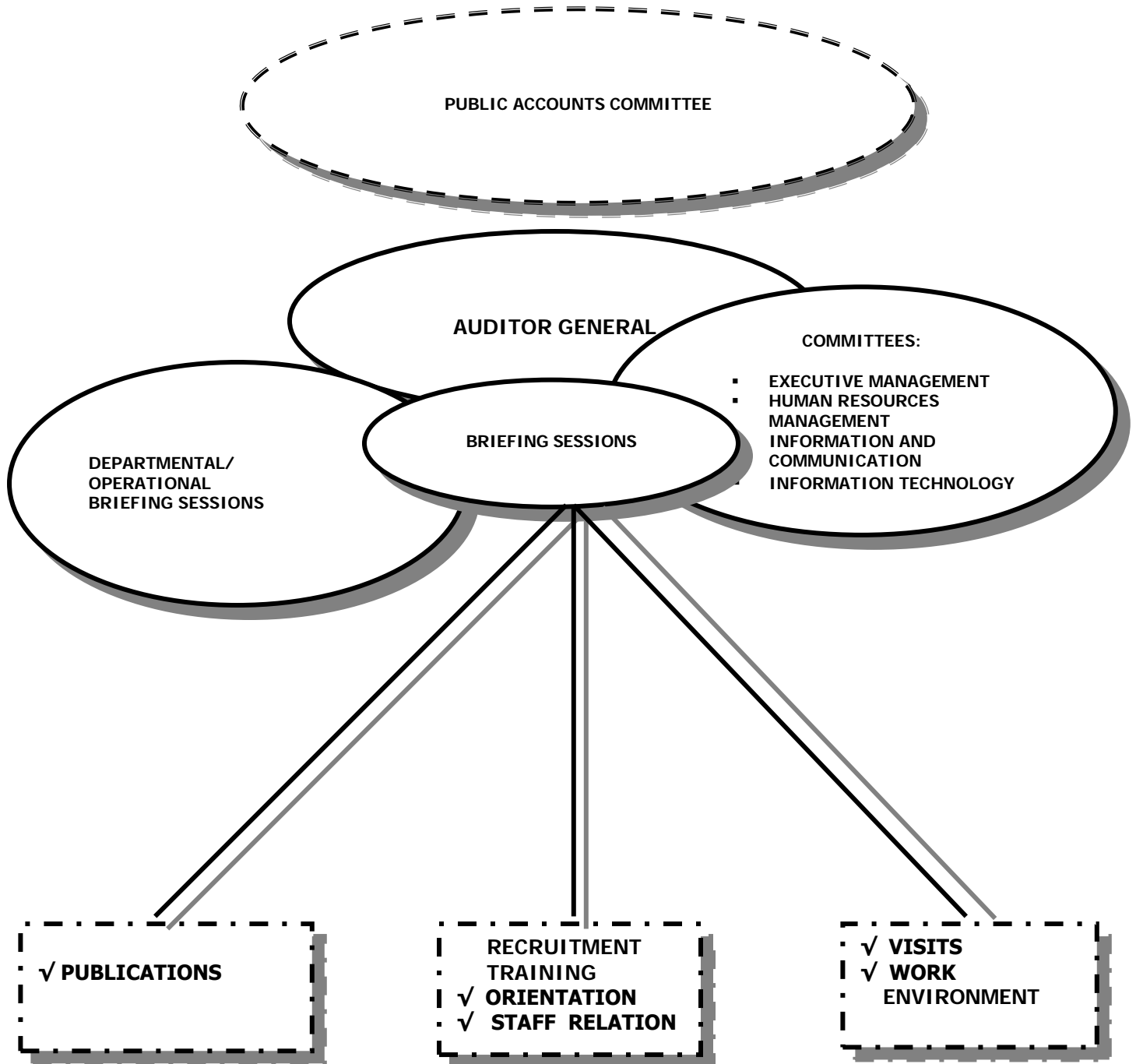


- Financial Management Committee
- Information Technology Committee
- Departmental /Operational Briefing Sessions
- Employee Orientation Sessions
- Seminars/Training Sessions
- The Performance Appraisal Communication Process

Figure 3.1 is an **Organisational Overview of the Communication Structure**.



FIGURE 3.1
THE AUDIT OFFICE
ORGANIZATIONAL OVERVIEW OF COMMUNICATION STRUCTURE





The Membership and basic agenda of the respective **Committees** have also been described in **Chapter 3** on the **Governance Structure** of the **Audit Office**.

Commitment to the more structured process of communication – laterally and vertically - would reduce the disposition to *ad hoc* individual intercourse, which at times results in the information 'by-pass'. The latter tends to militate against the effective achievement of the objectives of the very communication process. The 'by-pass' can have the following negative effects:

- a) it can engender doubt, create suspicion, and some degree of confusion.
- b) it may promote lack of confidence in the reliability of messenger and the message.
- c) it is perceived to reduce the status and authority of the levels by-passed.
- d) it places the recipient of the instruction or message in a position to be insubordinate to his/her immediate supervisor.
- e) it can generate unintentional results and diminish normal levels of collaboration amongst peers.
- f) it inhibits free exchange of ideas, information and meaningful feedback.

On the other hand the participative model seeks to empower the parties concerned, in that as part of the appropriate levels of the decision-making process, they must accept responsibility for implementation and be accountable for the action taken.

Communication is at least a two-way process, in which management acknowledges their obligation to be accountable to those they manage, as well as to those who have asked them to manage.

A structured communication process can produce the following results:

- (i) reinforce staff loyalty and commitment to the **Audit Office** and to one another, as well as amongst groups of employees.
- (ii) staff better understand not only their own roles and responsibilities, but those of their colleagues.
- (iii) staff work more purposefully towards improving personal and achieving organisational goals.
- (iv) the culture of cohesion and supportiveness eventually results in greater productivity, which will be recognized by the client community.

The enhanced image of the **Audit Office** will help to make it a more attractive employee.



O - 15.0 MISCELLANEOUS POLICIES

15.1 Relations with Mass Media

It is a requirement that despite being an accepted service, that employees of the **Audit Office**, must refrain from giving broadcast talks or to engage in any discussion which is being broadcast on any subject which may properly be regarded as of a political or administrative nature, without the prior approval of the **Auditor General**.

Employees of the **Auditor General** are not permitted:

- i) to make statements to the Press involving policy without prior approval of the **Auditor General**
- ii) to make statements for publication involving factual or technical information without prior approval
- iii) to be interviewed, whether on or of duty, on questions of public policy, or on matters relating to national security, unless so authorised to do.
- iv) to be editors of newspapers or directly or indirectly take part in the management of newspapers

to contribute to any newspaper in Guyana and elsewhere on questions which can properly be called political or administrative, though they may furnish articles upon subjects of general interest.

15.2 Regular Teaching Commitments

A Member of Staff who wishes to undertake regular teaching commitments must apply to the Auditor General or his/her nominee. Permission shall be granted if the work of the **Audit Office** will not be unduly affected.

15.3 Political Activities

In order to maintain the independence and impartiality inherent in their status, officers shall limit participation in political activities to exercising their franchise as voters. They shall avoid any action which may adversely reflect on their status. While they are not expected to abandon their national sentiments or their political or religious convictions, they shall at all times bear in mind the reserve and tact incumbent upon them by reason of their status.

No Member of Staff shall engage in any aspect of electoral politics or engage in any political or other activity or occupation or hold any office which is incompatible with the proper discharge of his/her duties.



15.4 Personal Harassment

The **Office** recognizes its responsibility to provide a working environment free of personal harassment.

It accepts its responsibility to take whatever action is necessary to prevent this type of behaviour; and in confirmed situations, to take appropriate disciplinary action.

Normally managerial/supervisory action such as counselling, performance review, work assignment, and the implementation of disciplinary actions, are not forms of personal harassment. The policy therefore does not restrict managers or supervisors from discharging their responsibilities in these areas.

Policy Definitions

Personal harassment: is any unsolicited, unwelcome, disrespectful and offensive conduct or comment, consisting of words or actions that disparage or cause humiliation, offence or embarrassment to a person; and which may have an underlying sexual, racial or bigoted connotation.

Sexual harassment: includes any unsolicited and unwelcome sexually oriented behaviour. It may include but is not limited to the following:

- An implied or expressed threat of reprisal for refusal to comply with a sexually oriented request
- A demand for sexual favours in return for (continued) employment or more favourable employment treatment
- Unwelcome remarks, jokes, innuendoes, propositions, or taunting about a person's body attire, sex or sexual orientation
- Displaying of pornographic or sexist pictures or materials
- Leering (suggestive persistent staring)
- Physical contact such as touching, patting or pinching, with an underlying sexual connotation

Other forms of harassment based on race, ancestry, nationality, ethnic origin, religion, age, sexual orientation, marital or family status, political belief or disability, may include, but are not limited to the following:

- Unwelcome remarks, jokes, innuendoes or taunting about a person's racial or ethnic background, colour, place of birth, citizenship, ancestry or religion
- Display of racist or bigoted ethnic pictures or materials

Management Responsibility

The **Human Resources Division** has special responsibility to:

- Communicate the aims and guidelines of this policy to all employees
- Assist Managers and Supervisors in investigating complaints and determining appropriate remedial measures



- Initiate appropriate disciplinary action after consultation with the Human Resources Management Committee and approval of the Auditor General.
- Ensure support is provided to any employee by providing information and referral as required

Disciplinary action taken will always be based on the principle that, on the balance of probabilities, the incident would have occurred; and discipline was imposed for just cause.

Managers/Supervisors shall:

- Endeavour to ensure that the workplace within their jurisdiction is free from personal harassment
- Ensure that all complaints regarding personal harassment are investigated promptly and confidentially
- Immediately inform the Human Resources Manager of any complaints received either verbally, and /or in a written report of the incident.
- Consult with the Human Resources Manager regarding action to be taken.
- Be advised by the Human Resources Management Committee of the appropriate disciplinary action.

Staff encountering personal harassment shall:

- Make their objection(s) clearly known to the offender and ask the offender to stop, wherever it is reasonable to do so.
- Prepare and maintain a written account (diary) of the date(s), time(s), nature of the behaviour, witnesses (if any), and personal feelings – as soon as possible after encountering the harassment. (Depending on the nature of the behaviour(s), the emotional impact, and other factors, a diary will be of assistance in recounting the incident(s) and subsequently resolving the matter, particularly if a formal complaint is warranted).
- Report the incident(s) to their immediate Supervisor/Manager depending on its nature. If the incident is considered serious in nature, this should be done immediately.
- Staff must seek advice or assistance from the Human Resources Manager.

Guidelines for Responding to Personal Harassment Complaints

- (a) By their very nature, harassment situations are very personal. The complainants' dignity of person may be perceived to be at stake; as well as their self-esteem may be threatened.
 - (b) Initial interviews with complaining staff with alleged harassers should be held separately. The information furnished should be treated as highly confidential, as the potential for jeopardizing reputations, including that of the working group, is real.
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- (c) It is often critical that the staff who complain, are accepted as credible. Every effort must be made to convey this message to the complainant. Similarly respondents to allegations of harassment, should be considered credible for the time being unless they demonstrate otherwise.
 - (d) Every effort must be made by the Manager/Supervisor concerned to deal with the alleged incident with the immediacy it deserves.
 - (e) Managers/Supervisors must take time to listen patiently, solicit the facts, note the supporting evidence if any, and try to make as objective an analysis of the situation as possible. The more objectivity that is brought to the issue, the better chances are of building trust in the examination process, amongst the contending parties.
 - (f) Allow employees to express themselves in relating what must be, for them, an emotional experience. Basic information to be collected for subsequent reporting must state: who, what, when, where, the frequency and duration of the behaviour(s). It is important to establish specific dates, times, places and most important witnesses.
 - (g) Witnesses would include not only persons who may have been present at the time of a particular incident but would also include confidants, of the complainant at different points in time. Confidants could be co-workers, friends and family.
 - (h) The record should also show that the complainant had at the particular time (or earlier) communicated his/her objection to the behaviour of the offending person.
 - (i) Notes should be taken of all the interviews involved, particularly if the matter is not settled early, and has to be pursued in further review by senior management personnel.
 - (j) Until a final decision on the issue is made the Manager who is moderating (usually with the Human Resources Manager) should take care not to commit to a judgement or position, or express personal views on the situation.
 - (k) Next the parties involved must be advised of the likely timing of their being informed of a decision; or of the necessity to meet again.
 - (l) In the meantime, where it is perceived that the complainant may still necessarily stressed or experiencing other suffering, arrangements should be made to provide specialist support.
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15.5 Professional Membership

OFFICE encourages its Staff' job-related professional growth and development. In expression of this support, the Office will reimburse each Professional Staff for expenses incurred in joining Professional Organisations.

Reimbursement will be made upon receipt of an expense report accompanied by proof of membership payment.

15.6 Equal Opportunity Employer

The policy of the **Auditor General** is to treat each potential Staff and Staff Members with equal consideration.

The Office shall always seek to promote equal opportunity and treatment in respect of employment and occupation so as to foster non-discrimination within the work-place.

Discrimination in this connection is defined as any distinction or preference made on the basis of race, colour, sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation.

15.7 Dress Code

15.7.1 General

The **Audit Office** does have clients to deal with and so it is important to portray a professional image and serve them in a professional manner.

Much attention must be paid by the **Office** to its services, the training of its staff and the appearance of the premises on which its customers are served. It is also of paramount importance that the staff present themselves properly attired and present a professional image in keeping with the high standards to which the **Office** aspires.

While it is not possible to spell out in very precise terms everything that is acceptable or not acceptable in this area, general standards of Dress and Grooming for Staff are set out below:

▪ **Female Staff – Office Staff**

The mode of dress worn must be considered acceptable as office wear and not as sporting or party wear.

The following are *not* acceptable:

- Jeans of any type, T-shirts or track outfits
- Slippers, sneakers or track shoes
- Tight fitting, clinging or see-through apparel



- Very low cut tops or very short skirts
- Sleeveless blouses or dresses
- Nose/lip rings
- Excessively long fingernails

The above is not to be taken as a complete list but should be used as a guide to what is not acceptable.

- **Male Staff – Office Staff**

The following are acceptable:

- A shirt and a tie, ensuring that:
 - The shirt is buttoned right up to the neck and
 - the sleeves buttoned to the wrists
 - The tie is properly knotted and is right up to the neck; and
 - The shirt is neatly tucked into the trousers
 - Or a shirt jac

The following are *not* acceptable:

- Jeans of any type, T-shirts or track outfits
- Slippers, sneakers or track shoes
- Earrings, nose/lip rings

Beards and moustaches should be well groomed and present a neat appearance at all times.

The above is not to be taken as a complete list but should be used as a guide as to what is not acceptable.

In addition to the above, all Staff are expected to exercise proper hygiene and to be neat and well groomed at all times.



15.8 PERSONAL DEPARTMENT

The **Office** expects all staff members to maintain high standards of personal deportment. It is important for all staff to view themselves as professionals in terms of their approach to their work and pride in their accomplishments. Clients expect appropriate professional behaviour when dealing with professionals. Such deportment by staff would be beneficial both to the employee and to the **Office**.

The Financial Administration and Audit Act provides the **Auditor General** with the authority to station staff in any Audit Entity in order to conduct the **Office's** audit responsibilities. It requires Entities to provide the necessary office accommodation for audit staff. The behaviour of staff members in clients' offices must therefore be beyond reproach.

Client Entities form their impressions of the **Office** largely from reports of their staff members who collaborate with the Audit Teams.

Since therefore the reputation of the **Office** depends to a large extent on the personal deportment of staff members during the conduct of assignments staff members, in order to maintain the appropriate professional image are expected to:

- Minimize disruptions to the client's normal routine while conducting the audit.
- Maintain relationships with the client's staff on a professional basis, and avoid undue familiarity.
- Comply with the client's security requirements.
- Recognize at all times that client information is confidential.
- Maintain a neat appearance. Untidiness in dress may be indicative of untidiness in work.
- Be punctual. Staff members should conform to the client's office hours and not arrive late or leave early without appropriate approval.
- Introduce new team members to appropriate client personnel.
- Keep working space and filing cabinets in clients' offices neat. All documents and accounting records should be returned to their proper place when no longer required for immediate use.
- Keep telephone calls to a minimum and avoid personal calls.

Team leaders are expected to use good judgment in taking any necessary disciplinary action. Such action should be taken in private.

15.9 Employee Privacy

The **Office** maintains one personnel file which contains only appropriate information. It maintains a separate payroll, compensation and benefits file. The Human Resources Manager within strict limits determines appropriate information categories for the personnel file. They include:

- Employment application information, including application form, reference checklists and forms, interview reports, and test or simulation results.



- Written performance evaluations.
- Letters of commendation or other recognition of excellent performance.
- Notices of suspension, disciplinary action or termination for the past two years.
- Attendance records, including leaves of absence.

Confidentiality of Human Resource Information

The **Human Resources Manager** and the **Information Technology Manager** must have, as a primary goal, the development of advanced computer-based and physical systems to protect the confidentiality of Staff records and files.

The **Information Technology Manager** has special responsibilities to make these systems as secure as possible.

Every effort must be made to ensure that the protection of an Staff's personal information is not compromised.

15.9.1 Access to Employee Records

Internal access to employee records will be limited to those employees having an authorized, business related 'need-to-know'. In exceptional circumstances, access may also be given to third parties with the express approval of the **Auditor General**.

15.9.2 Employee Access to Personal Files and Management Records

Employees are permitted to see the personal information maintained about them in the records and may request correction of inaccurate factual information or submit written comments in disagreement with any material contained in their records.

The review of the personal file by the employee must be done in the presence of the **Human Resources Manager** or his/her nominee.

15.9.3 Disclosure of Employee Information

All requests for information about a current, retired or terminated Staff must be referred to the **Human Resources Manager**. The **Human Resources Manager** will obtain the written consent of the individual before releasing any information contained in a current or former Staff's file to an outside source. Exceptions to this rule include:

- Disclosure to prospective employers of dates of employment, final title or position and job location.
-



- With an Staff permission, the **Human Resources Manager** may release a five-year employment and salary history.
- Duly authorized and served requests from law enforcement agencies, including investigations, summonses, subpoena and judicial orders. The **Human Resources Manager** should notify the individual in these cases, but may exercise his/her discretion.

The **Office** need not inform an Staff that personal information has been disclosed to law enforcement agencies if it concerns an investigation into the Staff's on-the-job conduct, and especially when an Staff's actions clearly endanger other Staff' security or property, or company security and property



P - 16.0 GLOSSARY

16.1 Purpose

The purpose of this Glossary is:

- To simplify and facilitate the communication of audit ideas, concepts and practices; and
- To establish a standard usage and interpretation of words and expressions based on work experience in the Office.

16.2 Basis

The Glossary defines words and terms which derive from the Financial Administration and Audit Act, the audit process and practices developed to fulfill our responsibilities, and work experience involving the Public Accounts of Guyana.

It should be noted that certain words, terms or expressions may have significantly different meanings from those used in the private non-governmental sector. This is due to the specific audit environment of the Office. Therefore, many words, terms and expressions common to government are included.

16.3 Structure

The Glossary is arranged in alphabetical order. The spelling of each work, term of expression is authorized for use in Office correspondence and reports.

16.4 Accountability

The responsibility for ensuring that the Glossary reflects the collective experience as shared by all staff. Conditions and ideas change and it is vital that our use of language reflects the reality of our working environment. For this reason, staff are invited to suggest to the Senior Management Committee, words, terms or expressions that they believe to be appropriate and applicable, for inclusion.



Account	A formal record of an asset, liability, proprietorship, revenue, or expense, in which the effects of operations or transactions are indicated in terms of money or some other unit or measurement. A statement setting out a summary of the operations or transactions in terms of money between individuals and/or organizations for a stated period.
Accountability	The obligation to answer for a responsibility that has been delegated. It presumes the existence of at least two parties: one who allocates responsibility and one who accepts it with the undertaking to report upon the manner in which it has been discharged.
Accounting	The systematic recording, classification, presentation and interpretation of the financial facts of an organization in such a manner as to permit effective management and provide the required financial information.
Accounting Control	<p>The accounting procedures used as a check on the reliability of the information contained in accounting records, e.g. the use of a control to balance the total of the accounts in a subsidiary ledger.</p> <p>Comprises the plan of organization, and the procedures and records concerned with the safeguarding of assets and the reliability of financial records. Consequently, these controls are designed to provide reasonable assurance that: transactions are executed in accordance with management's general or specific authorization; transactions are recorded to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria to such statements, and to maintain accountability for assets; access to assets is permitted only in accordance with management's authorization, and the recorded accountability for assets is compared with the existing assets at reasonable intervals, and appropriate action is taken for any differences.</p>
Accounting Entity	One or more accounting units which are treated as one for purposes of financial reporting.
Accounting Officer	A designated responsible individual in the accounting office who is able to certify that the request for funds is correct, that it meets the purpose authorized by the appropriation and that funds are available; and/or is able to control the recording and deposit of receipts and revenues.
Accounting Period	The length of time to which an accounting statement relates or for which an accounting record is maintained.
Accounting Policy	A statement embracing the general goals and acceptable procedures of accounting for the operations of the Government.



Accounting Principles	The rules which give guidance in the measurement, classification and interpretation of economic information and communication of the results through the medium of financial statements. These rules are characterized as principles by the fact that no alternative rule is generally recognized as permissible in the situation to which the principle relates.
Accounting Procedure	The specific steps to be taken in the processing of transactions through an accounting system.
Accounting System	The system used in an organization, including procedures for recording, checking and reporting transactions.
Accounts	Collective term for the complete set of financial statements of an organization.
Accrual Accounting	The system of accounting under which revenues are recorded when earned and expenses are recorded as soon as they are incurred.
Administrative Control	Comprises the organizational arrangements and the procedures and records concerned with the authorization of transactions. Such authorization is a management function directly associated with the responsibility for achieving the objectives of the organization and is the starting point for establishing accounting control of transactions.
Agency of the Government	Means any board, commission, association, or other body of persons whether incorporated or unincorporated, all the members of which, or all the members of the board of management or board of directors which are appointed by the National Assembly.
Allotment	A sub-division of a budget appropriation which identifies the maximum amount authorized to be expended within a specified time period. It may be expressed in terms of objects of expenditure, activities or programs/projects. A breakdown of a voted appropriation for control purposes.
Allotment Control	This involves the keeping of records in each office where payment authority is exercised. These records maintain a running balance of the amounts of cash authority remaining at all time. Postings to these records normally is on a day-to-day basis toward the year-end when the possibility of over-spending appropriations become more likely. Because most departments operate on a decentralized basis, each allotment is usually further subdivided by the department to permit the disbursement of funds outside departmental headquarters. Each responsibility centre will normally be serviced by omcers having payment authority who will be accountable for sub-allotments out of each allotment. Over-expenditures for purposes provided for in one sub-allotment may not be offset with under-expenditures in another sub-allotment unless they are sub-allotments of the same allotment.



Appropriation	That amount votes by the National Assembly as the maximum that may be expended on a specific program or major activity during a fiscal year.
Appropriation Act	The voted approval by the Legislature granting the amount of money for the fiscal year and authorizing commitments to expend additional money in subsequent years and authorizing the borrowing of funds to provide for the cash requirements of the government.
Attest Function	The expression of a professional opinion on financial statements by the Auditor General or another public auditor.
Audit	<ol style="list-style-type: none">(1) An examination of evidential matter to determine the reliability of a record or assertion.(2) In connection with financial statements, an examination of the accounting records and other supporting evidence of an organization for the purpose of expressing an opinion as to whether financial statements of the organization present fairly its position as at a given date and the results of its operations for the period ended on that date in accordance with generally accepted accounting principles.
Audit Committee	A committee of a department or agency composed of senior officials of the entity concerned and, if appropriate, of individuals from outside the entity. Some of the main responsibilities of the committee are to review and approve the plans and reports of the internal audit division, to advise the internal audit division and management, and to study and respond to the external auditor's report.
Audit Conclusion	The result of the assessment of the significance of the audit finding. The Office evaluates variances (e.g. by identifying risks; assessing and, where possible, measuring effects; determining and testing underlying causes searching for compensating controls; discussing results with management, etc.) and considers their significance and reportability.
Audit Criteria	Reasonable standards against which management and financial control and reporting systems, practices and results can be assessed by the Office. They are used to judge the degree to which an audited organization conforms to expectations that have been expressly articulated and sanctioned.
Audit Entity	The organization, program activity or function subject to audit by the SAI.



Audit Evidence	<p>Information that forms the foundation which supports the auditor's of SAI's opinions, conclusions or reports.</p> <p>Competent: information that is quantitatively sufficient and appropriate to achieve the auditing results; and is qualitatively impartial such as to inspire confidence and reliability.</p> <p>Relevant: information that is pertinent to the audit objectives.</p> <p>Reasonable: information that is economical in that the cost of gathering it is commensurate with the result which the auditor or the SAI is trying to achieve.</p>
Audit Examination	See Audit Phases.
Audit Finding	The result of fact-finding, analysis, and comparison. The Office observes and describes a condition (e.g. through interviewing, examining documents, etc.) and compares the condition with criteria – what should be (e.g. through testing systems, analysis, etc.).
Audit Mandate	The auditing responsibilities, powers, discretions and duties conferred on a SAI under the constitution or other lawful authority of a country.
Audit Objective	A precise statement of what the audit intends to accomplish and/or the question the audit will answer. This may include financial, regularity or performance issues.
Audit Observations	Audit findings and conclusions are observations in the reporting phase of the audit.
Audit Opinion	See Attest Function.
Auditor	A person who conducts an audit, either in an independent capacity or as an employee (internal auditor).
Audit Phases	<p>There are three Phases in an audit:</p> <p>Planning the audit means determining the audit scope, timing objectives, criteria, methodology to be used, and resources required to ensure that the audit covers the most important organizational functions, processes and results. This includes a follow-up on prior period recommendations made by the Office.</p> <p>Examination involves collecting, testing and analyzing evidence that is appropriate in quality and; quantity based audit objectives, criteria and methodology developed in the planning phase. This phase is carried out by applying audit techniques for:</p> <ul style="list-style-type: none">- testing and evaluating controls- identifying effects of variances from criteria and main causes; <p>and</p>



-
- developing conclusions and recommendations

Reporting involves the communicating of results of audits to the National Assembly, the appropriate minister and the Minister of Finance, and depending on the audit, the Chairperson and appropriate officials.

Audit Planning	See Audit Phases.
Audit Procedures	Tests, instructions and details included in the audit program to be carried out systematically and reasonably.
Audit Process	The method for objectively obtaining and evaluating evidence which forms the basis for an audit opinion.
Audit Program	The specification of the steps to be performed during the examination phase of an audit to determine whether audit criteria are being met. A detailed list of the nature and extent of procedures to be carried out in a particular audit project.
Audit Recommendations	The result of an identification and assessment of alternative feasible corrective actions (e.g. by considering cost-benefits of proposed additional controls), and the selection and justification of explicit statements for needed improvements.
Audit Reporting	See Audit Phases.
Audit Risk	See Risk.
Audit Scope	The framework or limits and subjects of the audit.
Audit Software	The computer programs and routines used to audit records maintained on electronic data processing equipment.
Auditing Standards	Auditing standards provide minimum guidance for the auditor that helps determine the extent of audit steps and procedures that should be applied to fulfil the audit objective. They are the criteria or yardsticks against which the quality of the audit results are evaluated.
Audit Trail	The route by which the processing of data can be traced either forward or backward through the processing cycle.
Budget	<p>A detailed estimate of future transactions, either in terms of quantities, or money values or both, designed to provide a plan for and control over future operations and activities.</p> <p>A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.</p>



Budgetary Control	<p>The process of planning, executing, and evaluating a program of business activities by the use of a budget.</p> <p>This includes preparing budgetary data for input to financial reporting systems; analyzing expenditures and commitments and preparing cash forecasts; and analyzing variance reports showing differences between planned and actual accomplishment.</p>
Budgeting	<p>Development of an estimate, expressed in financial terms of the people, material and other resources required by an organizational entity to carry out its activities during a specified period and the revenue that it is anticipated will be received by the entity during that period.</p>
Cabinet Decisions	<p>Decisions made by Cabinet as a political policy-making body.</p>
Capital Budget	<p>The portion of a budget, or separate budget, devoted to proposed additions to capital assets and their financing.</p>
Capital Expenditure	<p>An expenditure to acquire or add to a capital asset; and expenditure yielding enduring benefits.</p> <p>An expenditure relating to the acquisition and construction of physical assets that have a useful life greater than one year; the repayment of the principal portion of debt where the debt was incurred to acquire, construct or improve a physical asset, the acquisition cost of which was not previously charged as an expenditure; and grants and assistance payments or portions thereof made to municipalities, school divisions and other government and external agencies, commercial organizations and private individuals for the purchase, construction or improvement of physical assets.</p>
Capital Study	<p>The authorization of the expenditure of monies for capital purposes and the borrowing of same.</p>
Cause and Effect Analysis	<p>An analysis which examines the reasons for and the consequence of non-adherence to audit criteria.</p>
Centrally Directed Reviews	<p>Government-wide reviews which are to be conducted during the overview audit.</p>
Client	<p>The use of the term "client" by the Office is intended to foster and promote a professional attitude and relationship with the management of entities we audit. In its other meanings, however, there are important distinctions to be kept in mind.</p> <p>In the day-to-day language or common usage of private sector accounting and auditing, the term "client" is synonymous with "management", the customer who pays for the services received, not the shareholders or the public at large.</p>



In the public sector, while services are rendered indirectly to management and government, our prime client remains the National Assembly.

It should, therefore, remain uppermost in the minds of the professional staff of the Office that the prime client for the Annual Report of the Auditor General, as well as the audit opinions contained in the Public Accounts, is the National Assembly.

In the context of auditing government agencies, the term "client" may be used to refer to the management of the agency while, in fact, the prime "client" is the Minister and; by extension, the Government.

Collusion

This involves an attempt by two or more persons to defraud persons of their rights by the forms of law, or to obtain an object forbidden by law. It implies the existence of fraud of some kind, the employment of fraudulent means, or of lawful means for the accomplishment of an unlawful purpose.

Commitment Accounting

This involves the recording of obligations to make some future payments at the time they are foreseen, not at the time services are rendered and the principal portion of debt where the debt was incurred to acquire, construct or improve a physical asset, the acquisition cost of which was not previously charged as an expenditure; and grants and assistance payments or portions thereof made to municipalities, school divisions and other government and external agencies, commercial organizations and private individuals for the purchase, construction or improvement of physical assets.

Commitment Accounting

This involves the recording of obligations to make some future payments at the time they are foreseen, not at the time services are rendered and billings are received. Such obligations may represent contractual liabilities of a department as is the case when purchase orders or contracts for goods or services are issued, or they may represent conditional liabilities as is the case when an arrangement is made which may require the spending of funds if conditions specified in the arrangement are met. For contractual commitments the amounts of future payments will usually be specified in the contract and can be entered directly in the commitment records. In other cases, it will be necessary to estimate the value of future payments for entry in the commitment records. Departments should not establish blanket commitments based on amounts included in the estimates since the primary purpose of commitment accounting is to maintain an accurate record of free balances in appropriations and allotments after allowing for all items expected to come in course of payment during the fiscal year. (Votes Ledger)



Compensating Controls	A compensating control is one which compensates for what initially appears to be a weakness in a system. For example, a payroll system may not of itself contain sufficient control procedures to ensure that all employees are paid each week. However, the employees themselves act as a compensating control in as much as they will demand to know why their pay cheques have not been received.
Compliance Tests	See Systems Tests.
Compliance with National Assembly and Related Authorities	A compliance with the Constitution audit is an examination of programs, activities and individual transactions to ensure that they conform to the established body of legislation, and the regulations and related orders-in-council that are issued pursuant thereto.
Auditing Comprehensive Auditing	<p>A comprehensive audit is an examination that provides an objective and constructive assessment of the extent to which:</p> <ul style="list-style-type: none">- financial, human and physical resources are managed (with due regard to economy, efficiency and effectiveness; and- accountability relationships are reasonably served. <p>The comprehensive audit examines both financial and management controls, including information systems and reporting practices, and recommends improvements where appropriate.</p> <p>Comprehensive auditing includes three elements; these are financial (attest) auditing, compliance with authority auditing, and value-for-money auditing.</p>
Comptrollership Consolidated Fund	<p>See Financial Management.</p> <p>A distinct fund into which all Government receipts are deposited and from which all funds in payment of commitments are disbursed.</p>
Constitutional	A matter which is permitted or authorized by the fundamental law of a country.
Control	The process by which the activities of an organization are conformed to a desired plan of action and the plan is conformed to the organization's activities.
Control Risk	See Risk.
Defalcation or Embezzlement	Misappropriation of assets in one's custody. Embezzlement restricted to cash is usually referred to as defalcation.



Delegation of Authority	The authorization given by one person to another to reach decisions and take actions within a defined sphere of responsibility, subject to accountability. The delegation cannot relieve the delegator of the responsibility or accountability for those decisions and actions.
Department	Means a department or branch of the executive government of the province.
Deputy	A person appointed by, or under a power conferred by a statute as a deputy of any public office.
Detection Risk	See Risk.
Due Care	The appropriate element of care and skill which a trained auditor would be expected to apply having regard to the complexity of the audit task, including careful attention to planning, gathering and evaluating evidence, and forming opinions, conclusions and making recommendations.
Economy	Refers to the acquisition of the appropriate quality and quantity of financial, human and physical resources at the appropriate times and at the lowest cost.
EDP Applications	Refers to those systems which are processed on an EDP facility such as a pay system or an inventory control system.
EDP Facilities	Encompasses the set of general computers and related terminals and telecommunications in the organization or the commercial service bureau being used and also the staff involved in planning for, and operating, those computers and engaged in the development and maintenance of executive or operating system software.
Effectiveness	<p>The effectiveness of an activity is the extent to which the actual outcome of the activity matches with the objectives of that activity. Where there are unintended negative effects from the activity,</p> <p>effectiveness must be judged on the net balance of positive and negative outcomes.</p> <p>Refers to the achievement of the objectives or other intended effects of programs, operations or activities.</p>
Effectiveness Audit	An audit carried out to determine whether the procedures used by an entity to measure and report on program effectiveness are satisfactory, and where deficiencies are found, to determine whether it is reasonable and appropriate that the entity remedy them.
Effectiveness Measurement	The measurement of the relationship between program outputs and the nature and amount of the resultant program outcomes, in order to determine the degree to which objectives are being achieved as a result of the program or activity. Effectiveness measurement may be carried out either continuously or periodically or both.



	Effectiveness measurement should assess both attainment and the impact of program effects.
Efficiency	Refers to the use of financial, human and physical resources such that output is maximized for any given set of resource inputs, or input is minimized for any given quantity and quality of output provided.
Embezzlement	Misappropriation of assets in one's custody. Embezzlement restricted to cash is usually referred to as defalcation.
Estimates	The detailed requirements for carrying out the departmental programs during a fiscal year in terms of money and manpower.
Estimates Process	The government-wide process by which departmental expenditure and revenue plans are formalized and by which authority for those plans is granted first by the Government and then by the Legislature.
Evidence	<p>The information collected and used by the auditor to arrive at an assessment of whether audit criteria are being met.</p> <p>Documents and other information that an auditor uses in forming a professional opinion.</p>
Examination Phase	See Audit Phases.
Executive Branch of Government (Executive)	The branch of government which administers the law.
Field Standards	The framework for the auditor to systematically fulfil the audit objective, including planning and supervision of the audit, gathering of competent, relevant and reasonable evidence, and an appropriate study and evaluation of internal controls.
Financial Officers	Officers who provide support to responsibility centre managers with respect to financial administration and who among their other responsibilities, have primary responsibility for controlling cash appropriations and allotments and for exercising delegated payment authority.
Financial Management	That part of management concerned with the planning, acquisition, use, control and evaluation of the receipt and use of public money. Commonly referred to as comptrollership.
Financial Signing Authorities	Financial signing authorities is a collective term used to identify spending authority, payment authority and the authority to give commitment certificates. These are authorities that are assigned by the Financial Administration Act to ministers or deputy ministers of departments and those to whom they specifically delegate their authority, and that require a signature on a certificate or some other document.



Financial Systems	The procedures for preparing, recording and reporting reliable information concerning financial transactions.
Finding	In the normal usage of the term, a conclusion reached by judicial or other inquiry (Concise Oxford Dict. 7 th Ed.) In auditing, it is used to describe the result of comparison between a criterion and an actual situation, control or circumstance to which this criterion was applied.
Findings, Conclusions and Recommendations	Findings are the specific evidence gathered by the auditor to satisfy the audit objectives; conclusions are statements deduced by the auditor from those findings; recommendations are courses of action suggested by the auditor relating to the audit objectives.
Fraud	Refers to acts committed with an intent to deceive involving misappropriation of assets or intentional misrepresentations of financial information either to conceal misappropriations of assets or for other purposes by such means as: manipulation, falsification or alteration of records or documents; suppression of information, transactions or documents; recording of transactions without substance; and misapplication of accounting principles.
Fundamental	A matter becomes fundamental (sufficiently material) rather than material when its impact on the financial statements is so great as to render them misleading as a whole.
General Standards	The qualifications and competence, the necessary independence and objectivity, and the exercise of due care, which shall be required of the auditor to carry out the tasks related to the field and reporting standards in a competent, efficient and effective manner.
Goal	A projected level of achievement at specific future times in an area of recognized responsibility. A goal involves translating objectives into shorter-range tasks for which time limits have been set.
Government-wide Reviews	Simultaneous examinations by the Office of a specific subject in several government bodies. The reported results of government-wide reviews are deemed to have applicability across all government organizations. These reviews are conducted either as separate project audits or as centrally directed reviews during the overview audit. They are conducted to evaluate aspects of the adequacy of accountability relationships, management practices and controls and compliance with authorities across the government and its agencies. See centrally directed reviews.
Grant	A financial contribution to a person or institution for a specified purpose.



Grant Accountability	The obligation of a grant recipient to maintain a satisfactory record and to give a satisfactory report of action in the performance of the conditions of the grant.
Guideline	A statement indicating an instruction which, while not mandatory, should be followed unless there is good reason not to do so.
Independence	The characteristic of the relationship between the auditor and auditee that ensure that the auditor's conclusions and reports will be influenced only by the evidence obtained in accordance with the policies and practices of the Office. (See also Objectivity).
Inherent Risk	See Risk.
Inspection Audit	An examination of a recipient of public funds for the purpose of establishing whether there is appropriate accountability for the public funds.
Internal Audit	The functional means by which the managers of an entity receive an assurance from internal sources that the processes for which they are accountable are operating in a manner which will minimize the probability of the occurrence of fraud, error or inefficient and uneconomic practices. It has many of the characteristics of external audit but may properly carry out the directions of the level of management to which it reports.
Internal Control	The plan of organization and all the coordinated methods and measures adopted by management to safeguard assets, ensure the accuracy and reliability of accounting data, promote operational efficiency and maintain adherence to prescribed policies.
International Organization of Supreme Audit Institutions (INTOSAI)	An international and independent body which aims at promoting the exchange of ideas and experience between Supreme Audit in the sphere of public financial control.
Lapsed	Funds unspent from current expenditure that are forfeited at the end of the fiscal year and are unavailable for future spending.
Late Accounts	Accounts for liabilities incurred but not presented for payment prior to the 20 th day of the month following expiry of the fiscal year, providing there was Legislative authority. Commitments made against expenditure authority of the previous fiscal year.
Legislature	The law making authority of a country, for example a Parliament.
Management	The act of planning, directing and controlling the activities of an organization or project to enable it to reach its goals. The persons who are involved in the management of an organization. (See Management Practices).



Management Audit	An examination of the effectiveness and efficiency of an enterprise's organizational structure, its policies and practices, its systems and procedures and its use of human, financial and physical facilities.
Management Control	The plan of organization and all other plans, policies, procedures and practices needed by personnel to achieve the objectives of the entity. The objectives of the entity should include not only the stated results expected but also a statement of the responsibility of management for safeguarding of resources and accounting for results. A good system of management control would include: a statement of the objectives of the entity; a plan of organization for accomplishing the objectives; personnel of a quality and quantity commensurate with their responsibilities, with adequately segregated functions; an established system of appropriate policies and practices for each unit or program; and an effective system of appropriate policies and practices is carried out.
Management Letter	Management letter is a term used for written audit reports to appropriate officials of the entity being audited.
Management Practices	<p>A generic term encompassing the information, systems and methods used by managers to make decisions, implement them and determine whether their implementation achieves intended results with due regard for economy, efficiency and effectiveness.</p> <p>Appropriate management practices require skillful application of the specific functions of planning, organizing, reporting, controlling and evaluating, and a clear recognition of the importance of communication and decision making as essential elements within these five management functions.</p>
Mandate	Authority to perform a task or attain a goal.
Materiality and Significance (Material)	In general terms, a matter may be judged material if knowledge of it would be likely to influence the user of the financial statements or the performance audit report. Materiality is often considered in terms of value but the inherent nature or characteristics of an item or group of items may also render a matter material – for example, where the law or some other regulation requires it to be disclosed separately regardless of the amount involved. In addition to materiality by value and by nature, a matter may be material because of the context in which it occurs. For example, considering an item in relation to the overall view given by the accounts; the total of which it forms a part; associated terms; the corresponding amount in previous years. Audit evidence plays an important part in the audit's decision concerning the selection of issues and areas for audit and the nature, timing and extent of audit tests and procedures.



Objectivity	An important and desirable characteristic of the relationship between the auditor and the audited organization where the auditor's findings and reports will be influenced only by the evidence obtained and presented in accordance with the audit policies and practices of the Office. (See also Independence).
Opinion	The auditor's written conclusions on a set of financial statements as the result of a financial or regularity audit.
Payment Authority	The authority to request disbursement from the Consolidated Fund and to charge the appropriation(s). This authority provides the certification that the payment is a lawful charge against the appropriation and that there are sufficient funds within the appropriation(s).
Payment Voucher	An accounting document which provides a record as to the nature and accounting distribution of an expenditure; initiates the issuance of a cheque to individuals or organizations; and contains the signature of an authorized individual.
Performance	The extent to which an organization's work is carried out within established specifications for the goods or services produced, to the general satisfaction of the clientele served, within given cost and time constraints and in such a manner as to support or contribute to the achievement of the organization's objectives.
Performance Indicator	An expression, in measurable terms of a program objective or the relative achievement of an objective.
Performance Measurement	A term used to describe measurement of the ongoing performance of program operations in terms of the economy with which resources are acquired, the efficiency with which operations are conducted, the quality of the products or services provided and the extent to which objectives are achieved. Measurement can involve trends and comparisons of indicators or other performance information on a program's activities.
Performance Audit	An audit of the economy, efficiency and effectiveness with which the audited entity uses its resources in carrying out its responsibilities.
Performance Standard	A basis for the comparison of the results or performance of similar actions expressed in qualitative or quantitative terms; may be established by authority, custom or general consent.
Planning	<p>The process whereby the manager determines organizational objectives and the means to achieve them. The planning framework consists of four sequential components:</p> <ul style="list-style-type: none">- strategic planning- mid-term planning- resource allocation, and- operational planning



Planning Phase	See Audit Phases.
Policies	General statements of desired behaviour for an organization. They guide thinking and decision-making within the framework of present or future resources. Policies tend to limit the scope or area within which decisions must be taken and ensure that necessary decisions contribute to the accomplishment of objectives.
Post-audit Quality Review	An independent evaluation by officials of the Office of the systems and controls used during the audit process to ensure that the work was conducted and the reports prepared in accordance with the audit standards and practices of the Office.
Principles	Basic assumptions, consistent premises, logical principles and requirements which represent the general framework for developing auditing standards.
Proactive	Involving modification by a factor which precedes that which is modified.
Probity	Adherence to the higher principles and ideals.
Procedures	Procedures are more specific than policies and lay down the chronological, rational, or logical sequence of steps to be taken to achieve either a global or a limited outcome.
Productivity	The arithmetical ratio between the amount of goods or services produced and the amount of resources used in the course of production – the ratio between output and input. The relationship of productivity to a performance standard constitutes a measure of “efficiency”. (Audit Guide: Auditing of Efficiency).
Program	A group of related departmental activities designed to achieve specific objectives, authorized by the Legislature.
Program Budgeting	A management system concerned with the planning and control of resources in an organization to ensure that they are employed effectively to meet the organization’s objectives. It emphasizes the definition of organizational objectives, selection of optimum programs for meeting these objectives, translation of planning and programming decisions into resource requirements and measurement of results (benefits) against resources used. (CICA: Terminology).
Project	Aggregation of work, temporary or ongoing in nature, that is characterized by a common aim. A project is usually planned and executed within a single responsibility centre.



Project Management	System of organization reviews and procedures used to ensure that a project meets deadlines and that work is performed in accordance with laid down plans, standards and budgets.
Prudence	Sagacity or shrewdness in the management of affairs.
Public Accountability	The obligations of persons or entities, including public enterprises and corporations, entrusted with public resources to be answerable for the fiscal, managerial and program responsibilities that have been conferred on them, and to report to those that have conferred these responsibilities on them.
Public Accounts	The government's annual financial report submitted by the Minister of Finance to the National Assembly and public which details the financial transactions of the government for the previous fiscal year.
Public Accounts Committee	The Standing Committee on Public Accounts is established under the Rules of the National Assembly. It can be regarded as the audit committee of the National Assembly and plays a key role in control of the public purse. There is no defined mandate for the Committee. The annual report of the Auditor General and the Public Accounts of Guyana are referred to the Committee for review as soon as they are tabled.
Public Moneys	Includes all revenue and moneys arising from whatever source belonging or payable to the government and includes trust and special receipts and revenue receipts.
Qualified Auditor	Means a professional auditor or a firm of professional auditors.
Recipient of Public Moneys	Means a corporation, association, board, commission, society or person to which or to whom a grant or advance of public moneys may be or is made, or the borrowing of which or of whom may be or are guaranteed by the Government under any Act, but does not include an agency of the government.
Regularity Audit	Attestation of financial accountability of accountable entities, involving examination and evaluation of financial records and expression of opinions on financial statements; attestation of financial accountability of the government administration as a whole; audit of financial systems and transactions, including an evaluation of compliance with applicable statutes and regulations; audit of internal control and internal audit functions; audit of the probity and propriety of administrative decisions taken within the audited entity; and reporting of any other matters arising from or relating to the audit that the SAI considers should be disclosed.
Regulation	Statements which prescribe in greater detail specific or general provisions of an Act, but which cannot be used to extend or change such provisions. By means of an appropriate statement included in any Act, the Assembly can delegate some of its legislative powers.



It can authorize, a minister, a board or commission or a particular official "to make regulations".

Report

The auditor's written opinion and other remarks on a set of financial statements as the result of a financial or regularity audit or the auditor's findings on completion of a performance audit.

**Reporting
Standards
Responsibility
Centre Manager**

The framework for the auditor to report the results of the audit, including guidance on the form and content of the auditor's report. The position to which responsibility has been assigned for determining the plan of action for an operating unit by assigning staff and dollars, and for controlling costs in relation to budget. The incumbent of the position will exercise the authority to initiate expenditures, commit funds and approve spending.

Revenue

All revenue and public moneys received by the government from any source except moneys raised by the sale of provincial securities or by the undertaking of a debt obligation by the government and moneys received in trust.

Revenue Officer

Any person employed in collecting, managing or accounting for public moneys or in carrying into effect any laws relating thereto, or in preventing the contravention of those laws, and in respect of accounting for an paying over public moneys includes any person who has received or who has been entrusted with any public moneys, whether regularly employed for the purpose or not, and without limiting the generality of the foregoing, includes a person appointed a revenue officer under any Act of the National Assembly.

Risk

Hazard, change of bad consequences, loss or exposure to mischance.

Audit Risk: The risk that the auditor will fail to express a reservation in his or her opinion on financial statements that are materially misstated.

Control Risk: The risk of the system of internal control failing to prevent or detect errors. The risk that the Client's internal controls will not prevent or detect a material misstatement.

Detection Risk: The risk that any material misstatement that has not been corrected by the Client's internal controls will not be detected by the auditor.

Inherent Risk: The risk of an error occurring in the first place. Inherent risk of error in a reported asset, for example, depends on the nature of the asset and its susceptibility to manipulation or inadvertent error. The risk of a material misstatement occurring in the first place.



Sampling Risk: The risk that a test applied to a sample will result in a conclusion that may be different from the conclusion that the auditor would reach if the test were applied in the same way to all sampling units in the population.

Sampling	The examination of a selection of items from a population with the objective of inferring characteristics of the entire population from the sample. The process of selecting items for inclusion in a sample.
Sampling, Representative	Sampling where the sample selected is believed to be typical of the entire population from which it is drawn).
Significance	Significance is judged in relation to the reasonable prospect of a matter influencing the judgements or decisions of a user of an audit report.
Special Audit	A special audit is an examination, audit and report thereon undertaken by request to the Auditor General. The special audit may involve any person, institution, branch, commission, board, department or agency of the government, in any way receiving, paying, or accounting for public moneys.
Statute	A written law approved and enacted by the National Assembly.
Statutory Appropriation	An appropriation which is established by statute and not, therefore, requiring appropriation by the National Assembly each year.
Strategic Planning	Strategic planning involves rationalizing the entity's social, technical and economic environment, its products and services, and the demands and needs of its client groups. Strategic planning is the prediction, not projection, of changes in the environment and demands of the users. It includes decision-making on strategic alternatives and ultimately the adoption of a strategy which will carry the entity towards its long-term objectives.
Substantive Test/Examination/ Procedure	Audit procedures to obtain evidence as to the proper accounting treatment to support our tentative conclusions of transactions and balances. Substantive procedures include both detailed examination of selected transactions and balances, and analysis of financial information.
Supervise	Oversee, superintend execution or performance of (thing) or actions or work of (person); hence supervision (a noun).
Supervision	An essential requirement in auditing which entails proper leadership, direction and control at all stages to ensure a competent, effective link between the activities, procedures and tests that are carried out and the aims to be achieved.
Supreme Audit Institution (SAI)	The public body of a State which, however designated, constituted or organised, exercise by virtue of law the highest public auditing function of that State.



System	A system may be defined, conceptually, as any cohesive collection of elements that are dynamically related to achieve a purpose. Throughout the Manual, the word “system” is taken in its widest interpretation, embracing all the elements required to achieve a stated purpose. It includes the input to the system, the processes carried out, the resources used to carry out these processes, the outputs produced, and the effects of outputs on the clientele receiving them. It also includes the managerial structures used to provide direction to all other elements of the system and to ensure that planned results are achieved. Systems contain controls to ensure that they deliver what they are supposed to.
System Tests	The purpose of performing systems testing is to gain a sufficient degree of assurance that the internal controls as described to the auditor exist and are applied effectively throughout the period of intended reliance on the controls.
Testing	The application of a given audit procedure to some items within a group. (See also Substantive Tests and Systems Tests).
Transfer Payment	A transfer of an amount from one government entity to another entity, usually another government department, ministry or region.
Value-for-money Auditing	<p>Examination which includes an evaluation of the system of management information and controls, including the internal audit/evaluation/review functions, so as to ensure there is due regard to economy and efficiency and that appropriate procedures to evaluate and report on program effectiveness, where such are feasible, are in place and operating satisfactorily.</p> <p>It may also include the examination and reporting on the extent to which resources have been managed with due regard to economy and efficiency and the extent to which programs, operations or activities of an entity have been effective.</p>
Vote	Formal expression of opinion or will in response to a proposed decision. An amount in the estimates of current expenditure approved by a resolution of the National Assembly.
Working Papers	Schedules, transcripts, analyses, confirmations, notes and other memoranda accumulated by an auditor to fulfil the purposes of the audit. Working papers constitute the basic data obtained during an audit. (Based on: CICA Terminology).

THE AUDIT OFFICE

LIST OF AUDITEES AS AT 6 NOVEMBER 2003

GR REF	DIV. REF	NAME OF ENTITY
MINISTRIES/DEPARTMENTS/REGIONS CONRD		
C	8	Region 1 - Barima/Waini
A	2	Region 2 - Pomeroon/Supenaam
A	3	Region 3 - Essequibo Islands/West Demerara
B	6	Region 4 - Demerara/Mahaica
C	8	Region 5 - Mahaica/Berbice
C	8	Region 6 - East Berbice/Corentyne
C	8	Region 7 - Cuyuni/Mazaruni
C	8	Region 8 - <i>Potaro</i> /Siparuni
C	8	Region 9 - Upper Takatu/Upper Essequibo
B	6	Region 10 - Upper Demerara/Berbice
<u>MUNICIPAL COUNCILS</u>		
A	2	Anna Regina Town Council
C	8	Corriverton Town Council
A	3	Georgetown City Council
B	6	Linden Town Council
C	8	New Amsterdam Town Council
C	8	Rose Hall Town Council
NEIGHBOURHOOD DEMOCRATIC COUNCILS		
Region No.1		
C	8	M a b a r u m a i / K u m a k a l / H o s o r o r o
C	8	Port Kaituma/Matthews Ridge/Arakaka
Region No 2		
A	2	Aberdeen/Zorg-En-Vlygt
A	2	Charity/Urasara
A	2	Evergreen/Paradise
A	2	Good Hope/Pomona
A	2	Riverstown/ Annadale
Region No.3		
A	3	Best/Klien Pouderoyen
A	3	Canals Polder
A	3	Greenwich Park/Vergenoegen
A	3	Hague/Blankenburg
A	3	Hydronie/Good Hope
A	3	L2 Grange/Nismes
A	3	La Jalousie/Nouvelle Flanders
A	3	Leguan
A	3	Malgre Tout/Meer Zorg
A	3	Mora/Parika
A	3	Stewartville / Cornelia Ida
A	3	Toevlugt/Potentia
A	3	Tuschen/Uitvlugt
A	3	Wakenaam

GR. REF.	DIV. REF.	NAME OF ENTITY
NEIGHBOURHOOD DEMOCRATIC COUNCILS CONT'D		
Region No.4		
B	6	BeterverwagtinglTriumph
B	6	Better Hope/La Bonne Intention
B	6	Buxton/Foulis
B	6	Caledonia/Good Success
B	6	Cane Grove
B	6	Enmore/Hope
B	6	Golden Grove/Diamond Place
B	6	Haslington/Grove
B	6	Industry/Plaisance
B	6	Little Diamond/Herstelling
B	6	Mocha Arcadia
B	6	Mon Repos/La Reconnaissance
B	6	Ramsburg/Eccles
B	6	Soesdyke/Huist Coverden
B	6	UnityNereeniging
<u>Region No.5</u>		
C	8	BathlWoodley Park
C	8	Blairmont/Gelderland
C	8	Hamlet/Chance
C	8	Mahaicony/Abary
C	8	Profit/Rising Sun
C	8	SeafielDTempie
C	8	UnionlNaarstigheid
C	8	Woodlands/Bel Air
C	8	Woodlands/Farm
C	8	Zeelust/Rosignol
<u>Region No.6</u>		
C	8	Black Bush Polder
C	8	BloomfieldlWhim
C	8	Bush Lot/Adventure
C	8	Cane Field/Enterprise
C	8	Crabwood CreekIMoleson
C	8	Enfield/New Doe Park
C	8	Gibraltar/Fyrish
C	8	Good Hope/No.51
C	8	Kilcoy/Hampshire
C	8	Kintyre/No.37 Borlam
C	8	Lancaster/Hogstye
C	8	Macedonia/Joppa
C	8	MadialTariogie
C	8	No. 521/No. 74
C	8	Ordinance Fort Lands/No.38
C	8	Port Mourant/John
Region No.7		
C	8	Bartica
Region No.9		
C	8	Ireng/Sawariwau
Region No. 10		
B	6	Kwakwani

GR. REF.	DIV. REF	NAME OF ENTITY
<u>PUBLIC ENTERPRISES</u>		
C	9	Aroaima Bauxite Company
C	9	Aroaima Mining Company
C	9	Bauxite Industry Development Company Limited
C	9	Berbice Mining Enterprise Limited
C	9	Guyana Broadcasting Corporation
C	9	Guyana Cooperative Financial Service
C	9	Guyana Cooperative Mortgage Finance Bank
C	9	Guyana Libya Arab Agricultural Development Company Limited
C	9	Guyana Marketing Corporation Limited
C	9	Guyana National Cooperative Bank
C	9	Guyana National Engineering Corporation Limited
C	9	Guyana National Newspapers Limited
C	9	Guyana National Printers Limited
C	9	Guyana National Shipping Corporation Limited
C	9	Guyana Oil Company Limited
C	9	Guyana Post Office Corporation
C	9	Guyana Rice Development Board
C	9	Guyana Sugar Corporation Limited
C	9	Guyana Stores Limited Schedule of Net Current Assets
C	9	Guyana Training Agency Incorporated
C	9	Guyana Television Broadcasting Company Limited
C	9	Linden Mining Enterprise Limited
C	9	Mards Rice Milling Complex
C	9	National Industrial and Commercial Investment Company Limited
C	8	National Psychiatric Hospital
C	9	Natural Edible Oil Company Limited
C	9	Sanata Textiles Limited
C	9	Surapana Agricultural and Allied Services Limited
<u>STATUTORY BODIES</u>		
C	9	Bank of Guyana
C	9	Bank of Guyana Pension Scheme
B	6	Central Housing and Planning Authority
B	5	Cheddi Jagan International Airport Corporation
B	5	Demerara Harbour Bridge
A	1	Dependants Pension Fund
B	4	Environmental Protection Agency
C	7	Foreign Service Institute
B	5	General Construction Company Limited
B	6	General Nursing Council
B	5	Georgetown Sewerage and Water Commissioners
B	4	Government Information Agency (GINA)
B	5	Guyana Civil Aviation Authority
A	3	Guyana Energy Authority
C	7	Guyana Export Promotion Council
C	9	Guyana Forestry Commission
C	9	Guyana Geology and Mines Commission
C	9	Guyana Gold Board
C	7	Guyana lotteries Commission
A	2	Guyana Museum

GR. REF.	DIV. REF	NAME OF ENTITY
STATUTORY BODIES		
A	2	Guyana National Bureau of Standards
A	3	Guyana National Energy Authority
A	3	Guyana Natural Resources Agency
B	4	Guyana Office for Investment
A	2	Guyana Relief Council
A	1	Guyana Revenue Authority
B	6	Guyana School of Agriculture
C	9	Guyana Water Incorporated
B	6	Institute of Applied Science and Technology
A	3	Lands and Surveys Commission
C	8	MMAIADA
B	6	National Agriculture Research Institute
A	3	National Dairy Development Programme

GR	DIV	<u>NAME OF ENTITY</u>
REF	REF	
		PUBLIC ACCOUNTS STATEMENTS
C	7	Statement of Receipts and Payments of the Consolidated fund.
C	7	Statement of Revenue actually paid into the Consolidated fund as compared with the estimate of Revenues
C	7	Statement of Expenditure from the Consolidated Fund as compared with the Estimates of Expenditure
C	7	Statement of the Public Debt
C	7	Statement of Outstanding Loans or Credits Guaranteed by the Government
C	7	Statement Of All Outstanding Loans And Advances Made From The Consolidated Fund
C	7	Statement of Expenditure in request of those services which by law are directly charged upon the Consolidated Fund
C	7	Statement of Receipts and Payments of the Contingencies Fund
C	7	Statement of Balances held on Deposit by the Accountant General at the close of the Financial year, and outstanding Advances made in pursuance of Section 23 of the Act.
C	7	Statement of Current Assets and Liabilities of the Government.
		<u>MINISTRIES/DEPARTMENTS/REGIONS</u>
C	7	Accountant General Department
A	1	Customs and Trade Administration
B	4	Elections Commission
B	6	Georgetown Public Hospital Corporation
B	4	Guyana Defence Force
A	1	Internal Revenue
A	2	Magistrates' and Supreme Court of Judicature
B	4	Ministry of Amerindian Affairs
A	3	Ministry of Agriculture and Related Departments
A	2	Ministry of Culture Youth and Sports
A	2	Ministry of Education and Related Departments
C	7	Ministry of Finance
C	7	Ministry of Foreign Affairs
B	6	Ministry of Health & Labour
B	4	Ministry of Home Affairs and Related Departments
C	7	Ministry of Housing and Water
C	7	Ministry of Foreign Trade and International Cooperation
C	7	Ministry of Labour, Human Services and Social Security
A	2	Ministry of Legal Affairs and Related Departments
C	7	Ministry of Local Government
B	5	Ministry of Public Works and Communications
C	7	Ministry of Tourism, Commerce and Industry
C	7	Office of the Auditor General
C	7	Office of the Ombudsman
B	4	Office of the President
B	5	Office of the Prime Minister
C	7	Parliament Office
C	7	Public and Police Service Commissions
C	7	Public Prosecutions
C	7	Public Service Appellate Tribunal
C	7	Public Service Ministry
C	7	Teaching Service Commission

GR. REF.	DIV. REF	NAME OF ENTITY
European Commission		
A	1	SASP V
A	1	Infrastructure Rehabilitation Programme - (4145-GUA)
C	7	National Authorising Officer's Task Force
<u>United States Agency for International Development</u>		
B	6	PL 480 Title 1- 1992
B	6	PL 480 Title 111-1995
B	6	PL 480 Title 1 (FY 2000) - Food for Progress
B	6	PL 480 Section 416 (b) - (FY 2000)
B	6	PL 480 Title 1 (FY 1999)
United Nations Environment Programme		
A	3	Loan No, IM211 0-98-02-Institutional Strengthening for the Implementation of the Montreal Protocol in Guyana
Guyana Forestry Commission		
C	9	Training for reduce impact logging in Guyana - (No. PO, 68/01)

GR. REF.	DIV. REF.	NAME OF ENTITY
United Nations Development Programme Cont'd		
B	4	Strengthening of the Guyana Elections Commission - (GUY/96/001)
C	9	Strengthening National Capacity for the Execution and Implementation of Development Projects (GUY/95/001)
C	7	Strengthening National Capacity for Poverty Eradication - (GUY/01/004/01/99)
C	7	Strengthening National Capacity for Poverty Eradication - (GUY/01/005/01/99)
C	7	Support to GNBS for ISO 14000 Implementation (GUY/99/003)
B	4	Support to the Guyana Elections Commission (GUY/96L01/JE/99)
A	1	Sustainable Human Development Network (GUY/97/001)
<u>International Development Association</u>		
C	9	Credit No. 2559 GUA - Water Supply Technical Assist. Rehab.Proj.
C	7	Credit No. 2669 GUA - Financial Sector And Business Environment
C	9	Credit No. 2879 GUA - Secondary School Reform Project
C	9	Credit No. 3290 GUA - Financial & Private Sector Institutional Dev. Project
<u>Inter-American Development Bank</u>		
A	3	Agriculture Sector Hybrid Programme (Loan No. 877/SF-GY)
A	3	Agricultural Sector Programme - (Loan No. 966/SF-GY and Grant Agreement No. ATN/SF-5098-GY)
A	2	Basic Education, Access and Management Support Programme (ATN/SF-7064-GY)
B	4	Design of Public Sector Modernization Programme - (A TN/SF-6867-GY)
A	3	Environmental Improvement of the Georgetown Interim Disposal Site - (Loan No. 10521SF-GY)
B	4	Environmental Management Program (Grant No. ATN/SF-5432-GY)
B	4	Environmental Management Program Phase II (Grant No. ATN/SF-7679-GY)
C	9	Georgetown Water Supply & Sewerage Programme II - (La 1047/SF-GY)
B	6	Health Sector Policy & Institutional Dev. Prog. (Grant No. ATN/SF-5834-GY)
B	5	Hybrid Program for Air Transport Reform - (Loan Nos. 1 0421SF-GY and 10421SF-GY-2)
C	7	Low Income Settlement Program (Loan No. 1044/SF-GY)
B	5	Main Road Rehab. Prog. - Phase II - Bridge Rehab. (Loan No. 999/SF-GY)
B	5	Main Road Rehabilitation Project (Loan No. 890/SF-GY)
C	9	Modernization of Telecommunications - (ATN/MT-7047-GY)
C	7	Multi-Sectoral Pre-Investment Program - (ATN/SF-5085-GY)
A	2	Primary Education Improvement Programme (Loan No. 827/SF-GY)
C	9	Rehabilitation of Georgetown Water Supply (ICNO - ATN/SF-6788-GYPP)
B	5	Rehabilitation of Mahaica - Rosignol Road (Loan Contract No. 1094/SF-GY)
B	5	Remedial Maintenance Project for Georgetown Sewerage and Water Supply (Loan No. 909/SF-GY)
A	1	SIMAP - Cash Transfer Program - (876 SF-GY)
{,	1	SIMAP Stage III (Loan No. 1085/SF-GY)
C	9	Strategic Planning for Rice Industry - (ATN/SF-6843-GY)
C	9	Strengthen Bank Supervision Non-reimbursable Technical Cooperation Contract (Grant Agreement No. ATN/SF-7597-GY)
A	2	Strengthening System for Property Rights (Grant No. TC-ATN/MT-6671 GUY)
C	9	Unserved Areas Electrification Programme (Loan No. 1083/SF-GY)
C	7	Urban Rehabilitation Project (Loan No. 1021/SF-GY)
<u>International Fund for Agricultural Development</u>		
A	3	Loan No. 436-GY - Poor Rural Communities Support Services Project

GR. REF.	DIV. REF	<u>NAME OF ENTITY</u>
STATUTORY BODIES CONrD		
B	6	National Data Management Authority
C	9	National Frequency Management Unit
A	2	National Library
B	6	National Parks Commission
B	6	National Science Research Council
A	2	National Sports Commission
A	3	Pesticides and Toxic Chemicals Control Board
B	6	President's College
B	5	Public Utilities Commission
A	2	Queens College
A	1	SIMAP Agency
A	1	SIMAP Consolidated
C	7	Small Business Credit Initiative
B	6	Student loan Agency
C	9	Sugar Industry labour Welfare Fund Committee
B	5	Transport and Harbours Department
C	9	University of Guyana
C	9	University of Guyana Pension Scheme
TRADE UNIONS		
A	1	Amalgamated Transport and General Workers Union
A	1	Association of Masters and Mistresses
A	1	Clerical and Commercial Workers Union
A	1	Forest Products Association
A	1	General Workers Union
B	5	Guyana Agriculture and General Workers Union
B	6	Guyana Bauxite and General Workers Union
B	5	Guyana labour Union
A	1	Guyana local Government Officers Association
B	6	Guyana Mining, Metal and General Workers' Union
B	4	Guyana Public Service Union
B	6	Guyana Teachers' Union
B	4	Guyana Trades Union Congress
B	6	Macorp Union
B	4	National Union of Public Service Employees
B	6	National Association of Agricultural, Commercial & Industrial Employees
B	6	Printing Industry and Allied Workers Union
B	5	Public Employees and General Workers Union
B	6	Union of Agricultural and Allied Workers
B	5	University of Guyana Staff Association
B	5	University of Guyana Workers Union
C	9	University of Guyana Senior Staff Association
PROJECTS		
<u>United Nations DeveloDment Programme</u>		
B	6	Capacity Building for Design and Production (GUY/96/002/AI01/99)
B	6	Drug Demand Reduction (GUY/98/C08)
B	4	EPA - Guyana: Marine Turtle Conservation Nestin9 Season 2001 (GUY/01/003/01)
B	4	Enabling Guyana to Prepare its First National Communication in response to its commitments to the United Nations Framework Convention on Climate Change (FCCC) - (GUY/97/G31/AIIG/99)
B	4	EPA - Environmental Education and Awareness (GUY/99/001/01/99)
B	4	GECOM - Reducing Electoral Tension (GUY/02/MO1/MU999)
C	7	Building Capacity for Gender Equity in Governance (GUY/97/002)
B	4	Guyana Elections Commission - IOB (GUY/97/004/01/99)
B	4	Guyana Elections Commission (GUY/96/001/01/999)
B	6	Ministry of Health Int programme for Health Sector (GUY/97/006 - AI01/32)
C	7	Prevention and Reduction of Family Voilence in Guyana (GUY/00/001)

LANGUAGES SPOKEN, WRITTEN AND DEGREE OF FLUENCY:

EXPERIENCE:

COMPANY	FROM - TO	JOB TITLE

REFERENCES (List at least three):

NAME	HOME ADDRESS & TEL. NO.	WORK ADDRESS & TEL. NO.

THE AUDIT OFFICE

INTERVIEW REPORT FORM

Position:

Date:

Candidate:

FACTORS FOR EVALUATION		POINTS ASSIGNED	POINTS AWARDED
A. Academic Qualification Proof of Certification		30	
B. Professional/Technical Training Proof of Certification			
C. Relevant Work Experience References		25	
D. Knowledge of the Job Understanding the full scope of the functions assigned to the position as described.			
E. Communication Evidence of candidate's ability to express himself/herself orally or in writing; organisation of ideas; appropriate use of language.		15	
F. Leadership Potential Evidence of candidate's ability to command attention and respect of others; to recognise need for direction and to provide such when required.		15	
G. Interpersonal Relations Evidence of candidate's ability to work effectively as member of a team. Ability to relate to peers, functional superiors, subordinates, members of the public.		10	
H. Leisure Interests Evidence of hobbies, participation in sports, community activities.		5	
Total		100	
Other Comments:			
Final Rating: Recommended <input type="checkbox"/> Not Recommended <input type="checkbox"/>			
Reason:			

Interviewer's Signature: _____

1.0 Allowances

1.1 Travelling Allowances and Advances to Purchase Means of Transport

With reference to the captioned subject, please note that the positions which attract motor car travelling allowance are as stipulated by Government, as follows:

Special Scale

- Senior Deputy Auditor General (or equivalent position)

Scale C

- Deputy Auditor General (or equivalent position)
- Assistant Auditor General (or equivalent position)
- Principal Auditor (or equivalent position)

The following rates of traveling allowances continue to apply to employees of the **Audit Office** who hold positions comparable to those specified in the **Exhibit** following (and which may be subject to adjustment from time to time by the relevant authority).

I Motor Car Allowances Based On Purchase Of Full Comprehensive Insurance

- (a) **Scale 'A' Upper – Payable to employees of the Audit Office who travel extensively, hold posts which require the use of motor cars 1400 cc and over and who in keeping with the requirement of the purchase full comprehensive insurance.**

A fixed commuted allowance of \$9,096.00 per month **plus** a mileage allowance of \$20.91 per mile.

- (b) **Scale 'A' Lower – Payable to employees of the Audit Office who travel extensively, hold posts which require the use of motor car 1400 cc and over and who in keeping with the requirement of the purchase full comprehensive insurance.**

A fixed commuted allowance of \$8,405.00 per month **plus** a mileage allowance of \$19.09 per mile.

- (c) **Scale 'B' Rate – Payable to employees of the Audit Office who are authorised to use their cars to travel occasionally and who have purchase full comprehensive insurance.**

A mileage allowance of \$39.10 per mile regardless of engine capacity.

- (d) **Scale 'C' Rate – Payable to employees of the Audit Office who are expected to keep car for official use but who do not travel extensively and have purchased full comprehensive insurance.**

A fixed commuted allowance of \$7,820.00 per month **plus** a mileage allowance of \$39.10 per mile for all traveling done outside the boundaries of Greater Georgetown/New Amsterdam or outside of a radius of three (3) miles from the respective Regional Administration Headquarters or the officers' normal base of operations in the case of officers based in the Regions.

II Motor Cycle Allowances Based on Purchase of Full Comprehensive Insurance

- (a) **Payable to employees of the Audit Office who hold posts which require the use of Motor Cycles 250 cc and over and who have purchase full comprehensive insurance.**

A fixed commuted allowance of \$3,172.00 per month **plus** a mileage allowance of \$9.78 per mile.

- (b) **Payable to employees of the Audit Office who hold posts which require the use of Motor Cycles 65 cc but rather under 250 cc and who have purchased full comprehensive insurance.**

A fixed commuted allowance of \$3,085.00 per month **plus** mileage allowance of \$7.32 per mile.

III AUTO CYCLE ALLOWANCE

A fixed commuted allowance of \$1,900.00 per month **plus** a mileage allowance of \$6.17 per mile to employees of the Audit Office have purchased full comprehensive insurance.

IV BICYCLE ALLOWANCE

A fixed commuted allowance of \$540.00 per month.

V FOR OCCASIONAL TRAVELLING BY MOTOR CYCLES, AUTO CYCLES AND BICYCLES, RESPECTIVELY

An allowance of \$1.43 , 75c and 55c per mile for motor cycles, auto cycles and bicycles, respectively.

2. Employees of the **Audit Office** may elect to purchase Full Third Party Insurance for the vehicle and be paid the appropriate allowance."
3. In keeping with the conditions outlined in paragraph 1 above, the payment of the fixed commuted and mileage allowances which are based on full comprehensive insurance should only be made to officers who submit annually, half-yearly or quarterly as may be appropriate, satisfactory documentary evidence from the relevant Insurance Company to show that they have purchase

this type of insurance and have kept such in force for the entire period during which the allowance is claimed.

4. Approval has also been given for the existing limits on advances to purchase motor cars and other forms of transport to be increased as follows:-

(i) **Motor Cars**

An advance of \$300,000.00 for motor cars 1400 cc and over and \$270,000.00 for motor cars under 1400cc **plus** the cost of the first year's insurance premium and revenue licence at intervals of not less than four years and repayable within six (6) years;

(ii) **Motor Cycles**

An advance of \$12,500 for motor cycles over 65 cc **plus** the cost of the first year's insurance premium and revenue licence at intervals of not less than four (4) years and repayable within six (6) years;

(iii) **Auto Cycles**

An advance of \$60,000.00 for auto cycles **plus** the cost of first year's insurance premium and revenue licence, at intervals of not less than three (3) years and repayable within five (5) years.

(iv) (a) **Bicycle – New**

An advance of \$12,000.00 for bicycles at intervals of not less than three (3) years and repayable within four (4) years.

(b) **Bicycle – Second Hand**

An advance of \$9,000.00 for second-hand bicycles at intervals of not less than three (3) years and repayable within three (3) years.

1.2 **Subsistence and Related Allowances**

Subsistence and related allowances are payable to those employees of the **Audit Office** who are required to be away from their work station or headquarters in the course of their official duties:

The current rates are set out below:

Allowances	New Rates
(i) Basic Subsistence	
a) Lodging	- \$1,000.00 per night
b) Meals	- \$ 800.00 per day
(ii) Out-of-Pocket	- \$ 100.00 per day

- (iii) **Camp** - \$ 200.00 per day
- (iv) **Field** - \$ 100.00 per day

The conditions/circumstances under which the allowances are to be paid and the rate applicable in each case are as follows:-

Circumstances/Conditions	Rate of Payment
(i) Absence from base for one day (24 hrs) and over	\$1,000.00 (Lodging) plus \$ 800.00 (Meals) plus \$100.00 (Out-of-Pocket)
(ii) Absence from base over 12 and up to 24 hours involving sleeping away from home	\$1,000.00 (Lodging) plus \$ 800.00 (Meals) plus \$ 100.00 (Out-of-pocket)
(iii) Absence from base over 12 and up to 24 hours not involving sleeping away from home	\$800.00 (Meals)
(iv) Absence from base for a minimum of 6 hours and up to 12 hours.	\$400.00 (Meals)
(v) Temporary posting in terms of PSR J23 or transfer in Accordance with PSR J24.	\$1,000.00 (Lodging) plus \$ 800.00 (Meals)
(vi) Work carried out under camp conditions	\$ 800.00 (Meals) plus
(vii) Work carried out under field conditions	\$800.00 (Meals) plus \$100.00 (Out-of-Pocket) plus \$100.00 (Field)

Supervising Managers must ensure their subordinate employees seek and obtain prior approval

- a) to undertake the trip
- b) of the mode of travel

Priority consideration should also be given to utilising accommodation managed by relevant government agencies.

Where it is necessary and unavoidable to increase costs over and above the approved limits, refund will be made only in respect of those bills/vouchers that have been certified by an identifiably authorised official

1.3 Allowances payable for attending conferences

An employee of the **Audit Office** who is selected to attend a Conference convened outside of Guyana shall be paid:

- a) actual hotel expenses (lodging and meals only);
- b) reasonable transport expenses on duty; and
- c) an out-of-pocket allowance at the rate prescribed from time to time

Transport expenses shall be incurred on the most economical means of transport available, unless otherwise justified and approved.

1.4 Use of Official Transport

Official transport not specially assigned to the individual employee, must be utilised only on official duty, and not for private purposes.

Where necessary, and subject to prior approval hire cars may be utilised for travel on official duty, which must be vouched for and certify on the appropriate form.

1.5 Reimbursement of Steamer Fares

An employee on official duty who is required to transport his/her vehicle by steamer shall be reimbursed the cost of such transportation at the actual rates charged.

1.6 Reimbursement of Removal Expenses on Transfer or Upon Change of Residence

The **Audit Office** shall reimburse actual reasonable expenses (including subsistence) to any employee who management has decided to relocate from one station to another. Reimbursement shall also apply in respect of a prior visit to the new location.

Actual Removable expenses include the transport expenses of

- a. the employee
- b. spouse and children
- c. two domestic helpers (where applicable), provided they accompany or follow the employee within six (6) months of the employee's actual relocation.
- d. portage and conveyance of baggage from home to new residence (where available official transport must be utilised)
- e. handling charges en route
- f. freight charges by air, steamer or lorry
- g. bagging and wrapping expenses at the existing applicable rate (to be shown separately on the employee's claim)

1.7 Expenses Additional to Those Normally Payable for Removal

The **Auditor General's** approval may be sought to incur expenditure over and above that normally payable for removal, e.g. payment of subsistence allowance where housing accommodation is not immediately available.

All claims must be completed on the prescribed forms.

1.8 Internal Scheduled Flights

Where it is deemed to be in the interest of the organisation, the **Auditor General** may approve the use of internal scheduled air service by the identified employee.

1.9 Meal Allowance

Identified staff whose work requires that they work overtime and are eligible for a meal, may, with the approval of the **Auditor General**, be paid an allowance in lieu of meals at the rate prescribed at the time.

1.10 Uniform Allowance

Staff who are required to wear uniforms as a condition of service, may, with the approval of the **Auditor General**, be paid the allowance in lieu of such uniform, at the rate prescribed at the time.

1.11 Risk Allowance

Staff whose duties may at times expose them to perceived hazards, may, with the approval of the **Auditor General**, be eligible for payment of a risk allowance at the rate prescribed at the time.

1.12 Telephone Allowance

Where the duties and responsibilities require that the staff member be available for contact at any time after official working hours to deal with matters of an emergency nature, or to give immediate attention to matters relating to work, the **Auditor General** may approve the appropriate facility or allowance which should be accorded the staff member.

1.13 Medical Assurance Plan

In the interest of maintenance of the health and welfare of its staff, the **Auditor General** will consider the introduction of a Contributory Medical Scheme. Such a step would particularly benefit contract employees, the proportion of whom is likely to grow.

More importantly, and including even pensionable staff, Medical Assurance Plans generally cater for families; a benefit not available under the National Insurance Scheme.

Implementation of such a Plan would be another factor which would enhance the attractiveness of the **Audit Office** as an employer.

1.14 Duty Free Concessions

Employees of the **Audit Office** who are eligible to be considered for Duty Free Concessions on the purchase of motor vehicles are required to observe fully the procedures set out below:

- i) Provide the Auditor General with a **Certified Copy** of the following particulars:
- Valid Driver's Licence
 - Vehicle Registration for last vehicle purchase with Duty Free Concession or if it is a first application, this should be so stated.
 - Officer's Date of Birth
 - Officer's date of present appointment
 - Pro forma Invoice from vendor which must show the following:-
 - a. Make of Vehicle
 - b. Model of Vehicle
 - c. Cubic Capacity
 - d. Duty – applied Cost of the Motor Vehicle
 - e. Duty – free Cost of the Motor Vehicle
- ii) In support of the employee's application the Auditor General will provide the appropriate authority with the above information for consideration and approval.
- iii) Should the approval be given and the vehicle not be purchased by the expiry of three (3) calendar months, then the application process will have to restart.
- iv) An employee who purchases a motor vehicle, free of duty, is required to observe the following conditions:
- The vehicle must be put into official use not later than two (2) weeks following the registration of the vehicle.
 - The vehicle must be brought to the place of work on a daily basis and must be available for use at a moment's notice.
 - The vehicle must be used by the officer in the discharge of his/her official duties and must not be let out on hire or engaged in any economic venture(s).

1.15 Overseas Mission Audits will continue to be conducted, as approved by the relevant authority.

THE AUDIT OFFICE OF GUYANA



RULES, POLICIES AND PROCEDURES MANUAL

VOLUME 2 Manual Describing Job Evaluation Procedures

Summary of Volumes

Volume 1: Regulatory Structure, Systems and Operations

Volume 2: Manual Describing Job Evaluation Procedures

Volume 3: Job and Position Descriptions for the Audit Office

Volume 4: Performance Appraisal Manual

THE AUDIT OFFICE RULES, POLICIES AND PROCEDURES MANUAL

VOLUME 2

MANUAL DESCRIBING JOB EVALUATION PROCEDURES

TABLE OF CONTENTS

	PAGE
SECTION I: MANUAL DESCRIBING JOB EVALUATION PROCEDURES	
1.0 Introduction	1
2.0 Methodology	2
3.0 Defining Compensable Factors For The Office of the Auditor General	3
3.1 Defining the Universal Factors, Sub-Factors and Degrees for The Audit Office	3
3.2 Selection and Ranking of Compensable Factors for the The Audit Office	4
Describing The Job Analysis Scope For The Audit Office	7
4.1 Non-Management Job Description	7
4.2 Supervisory Job Description	7
4.3 Senior Management Position Description	7
4.4 Describing the Elements of the Job and Position Descriptions	8
4.4.1 Non-Management Job Description Form	8
4.4.2 Supervisory Job Description Format	13
4.4.3 Senior Management Position Description	16
Section II: Job Evaluation Manual	
Quantitative Factors	22
1 Education	23
2 Experience	25
3 Efficiency	27
4 Technical/Professional	28
5 Decision-Making	29
6 Analytical	31
7 Quality of Work/Productivity	31
8 Teamwork	33
9 Supervision	34
10 Working Environment	36

List of Appendices

Appendix I: Non-Management Job Description:
Senior Audit Clerk

Appendix II: Supervisory Job Description:
Accounting Assistant

Appendix III: Senior Management Position Job Description:
Human Resources Manager

List of Tables

TABLE 3.1: Selection and Ranking of Compensable Factors

TABLE 3.2: Allocation of Points to Universal/Compensable Sub Factors
Based on Ranking and Weighting Scheme

List of Exhibits

Exhibit 1: Non-Management Job Description Form

Exhibit 2: Supervisory Job Description Form

Exhibit 3: Senior Management Position Job Description Form



1.0 INTRODUCTION

The overall purpose of undertaking a **Job Evaluation Study** for the **Audit Office** is to provide a consistent framework within which differentials can be established and maintained for the **Jobs** and **Positions** within the organisation. The **Jobs** and **Positions** will be established in a hierarchy, using a process in which comparisons are made against defined standards and the degree to which common factors are found in different jobs.

Job Evaluation starts with **Job Analysis** which constitutes the first phase in a systematic process. It identifies the required tasks and responsibilities, determines the necessary qualifications of the job holder and describes the authority/accountability relationships that are important to the Job. In addition, it ensures as far as possible that judgments about job values are made on objective rather than on subjective grounds, as well as provides a continuing basis for assessing the relative value of jobs which is easy to understand, administer and control, and is accepted as fair by all concerned.

The **Audit Act** provides that the **Auditor General** shall establish job descriptions with clearly defined qualifications, responsibilities, qualifications and performance expectations for all positions in the Audit Office. The approved guidelines shall be administered to ensure that:

- a) there is fair and equal treatment of individuals applying for or being offered positions;
- b) staff appointments and advancement decisions are made on the qualification and merit of all individuals eligible for consideration;
- c) disciplinary, removal or other adverse actions are done in accordance with clear, established and consistently applied criteria and processes.

The **Audit Office Job Evaluation** activity combines the gathering, processing and analysis of pertinent details, procedures and techniques into **Job** and **Position Descriptions** so that efficiency can be achieved through an ordered division of job effort.

The **Job and Position Descriptions** provide a uniform and consistent framework in which to define the precise duties and responsibilities of each position within the **Audit Office**. When each Description is prepared and approved it becomes an official document. Each Staff should become thoroughly familiar with the **Job/Position Description**, including job performance, performance standards, accountability and responsibility requirements.

The following activities have been undertaken:

1. Interviews with **Job** and **Position** incumbents at the **Audit Office**.
 2. The completion of questionnaires by all levels of staff within the organisation.
 3. **Focus Group** discussions by level and across Regions with Staff.
-



2.0 METHODOLOGY

The Factor Comparison Method

Of the known **Job Evaluation Systems** in use, the **Factor Comparison Method** is best suited for this project primarily because of its ease in allowing for the establishment of relationships at the Management, Supervisory and Non-Management Levels. This analytical scheme allows jobs to be analysed and compared in relation to a variety of factors.

The significant benefits to be derived from the **Factor Comparison Method** are as follows:

- **Compensable Factors**, which are the framework of the assessment standards to be used, provide a sound basis for determining the position of grade lines and thereby assist in the development of a sound salary structure.
- The system is easily understood and will ensure that all jobs are assessed to the same standard of consistency within the **Audit Office**.
- The range of characteristics used and the weightings applied have been selected and tested within the **Audit Office**.

The **Factor Comparison Method** employs the procedures explained following:

- Step 1:** Factors, which describe the fundamental elements of the general nature of all jobs at the **Audit Office**, are identified by the **Audit Office's** Management Staff.
- Step 2:** Specific values are assigned to each factor on the basis of rankings by the **Senior Management Group** and the application of weighting techniques.
- Step 3:** A set of **degrees** or levels for each factor along with profile statements for each **degree** is developed. Points are assigned to the highest degree and the lowest degree. The intermediate points for the degrees between the highest and the lowest are calculated through geometric progression.
- Step 4:** Using each factor, values from lowest to highest, are assigned to each job. The job demanding the greatest possible degree of a factor receives the highest value and the job demanding little or no amount of a factor receives the lowest value.
- Step 5:** Scores for all factors of each job are totalled.
- Step 6:** Jobs are ordered relative to total points earned.
- Step 7:** A "scatter diagram" and other mathematical procedures will be developed to demonstrate the clustering of jobs. This determines the grades in the **Job Structure**.
- Step 8:** The current Structures will be rationalised. The **Pay** and **Job Structure** will then be merged into a new proposed **Compensation Plan**.
-



3.0 DEFINING COMPENSABLE FACTORS FOR THE AUDIT OFFICE

Compensable Factors are sets of requirements and conditions which are relevant to jobs in a given group and which are used as a common yardstick in measuring the relative ranking of jobs in that group.

In the context of the **Audit Office**, the **Compensable Factors** have been tailored to meet the projected conditions and requirements of the organisation.

The following sections define the **Universal** and **Sub-Factors** used as the evaluative tools in the Study.

3.1 Defining the Universal Factors, Sub-Factors and Degrees for the Audit Office.

The **Universal Factors** used in the study are as follows:

- **KNOWLEDGE** requirements are those activities of the job that utilise the intellect, judgement, patience, reasoning and understanding.
- **SKILL REQUIREMENTS** are aspects of the job that relate to the actual performance of tasks with accuracy, completeness and within a standard time according to established quality and quantity levels.
- **ACCOUNTABILITY/ RESPONSIBILITY** is the degree of accountability for the performance of the work according to stated requirements and in consideration of the errors that might result from negligence or failure to perform properly.
- **WORKING CONDITIONS** are the qualities of the job that make performance more or less disagreeable due to the environmental conditions while **PHYSICAL REQUIREMENTS** are aspects of the job that make demands on the body such as standing, bending, lifting, reaching, handling, etc.

Sub-Factors provide a more precise description of jobs on the **Universal Factor Scale**.

The **Sub-Factors** selected for use in this project relate directly to those used in assessing the performance requirements of the **Audit Office's** staff.

DEGREES are statements of substantiating data which provide the most specific description of the job. They are used to determine and compare the relative magnitude of a factor in one job to the same factor in another job. The series of **degrees** or profile statements were developed based on a scale, with the levels of difference or magnitude defining the **Sub-Factors** defined in terms of the requirements of the jobs within the **Audit Office**. The number of statements qualifying the **Sub-Factors** are no more than is absolutely necessary to adequately describe the complete range of differences in the particular factor. The job demanding the greatest possible degree of a factor receives the highest value, and the job demanding little or no amount of a factor receives the lowest value. Jobs are ordered in the structure relative to total points earned.



3.2 Selection and Ranking of Compensable Factors for the Audit Office

Ten (10) Senior Managers responded to the request for participation in the selection and ranking of **Compensable Factors** for the **Job Evaluation Activity** of the **Audit Office**. Each manager was requested to select and rank twelve factors from the list shown as **Table 3.1** that were considered to be important to the operations of the **Audit Office**.

The “weighted average technique” was then applied to the selection and a final list and ranking obtained for the **Universal Factors** and **Sub-Factors** as shown in **Table 3.2**.

The **Sub-Factors** on which the **Study** is based are comprehensive enough to cover all the jobs in the **Audit Office**.



TABLE 3.1

THE AUDIT OFFICE

Selection and Ranking of Compensable Factors

UNIVERSAL FACTORS	R A N K	SUB – FACTORS	SELECTION	R A N K
Knowledge		Education Experience Learning Time Job Knowledge		
Skill Requirements		Analytical Decision – Making Initiative & Ingenuity Technical/ Professional Co-ordinating Interpretative Interpersonal Compliance Clerical Mental & Visual Attention Complexity Problem Solving		
Accountability/ Responsibility		Safety of Others Systems Responsibility for Materials, Cash, etc. Supervision Procedures/ Regulations Direction Received Contacts/ Staff Relations Freedom to Act Job Impact Methods Work of Others Temperament Quality of Work/ Productivity Resourcefulness Teamwork Attendance Punctuality		
Physical Requirements / Working Conditions		Working Environment Occupational Hazards Physical Demands		



TABLE 3.2

THE AUDIT OFFICE
– Job Evaluation Study –

Allocation of Points to Universal Compensable Factors and Sub – Factors Based on Ranking and Weighting Scheme

UNIVERSAL FACTORS				SUB – FACTORS											
DESCRIPTION	RANK	REL % VALUE	POINTS	DESCRIPTION	RANK	REL % VALUE	POINTS		DEGREES						
							VALUE	% OF TOTAL	1	2	3	4	5	6	7
Knowledge	1	100%	237	Education	1	100%	139	13.9%	139	93	62	41	27	18	12
				Experience	2	70%	98	9.8%	98	65	43	29	19	13	
				SUB - TOTAL		170%	237	23.7%							
Skill Requirements	2	90%	214	Efficiency	3	100%	69	6.9%	69	46	31	20	14	9	
				Technical/Professional	4	70%	48	4.8%	48	32	21	14	9		
				Decision-Making	5	65%	45	4.5%	45	30	20	13	9		
				Analytical	6	75%	52	5.2%	52	35	23	15	10		
				SUB – TOTAL		310%	214	21.4%							
Accountability/ Responsibility	3	75%	178	Quality of Work/ Productivity	7	100%	71	7.1%	71	47	32	21			
				Teamwork	8	80%	57	5.7%	57	38	25	17	14		
				Supervision	9	70%	50	5.0%	51	33	22	15	11		
				SUB – TOTAL		250%	178	17.8%							
Working Environment	4	30%	71	Working Environment	10	100%	71	7.1%	71	47	32	21			
TOTALS		295%	700	SUB-TOTAL		100%	71	7.1%							
				TOTAL				70.0%							



4.0 DESCRIBING THE JOB ANALYSIS SCOPE FOR THE AUDIT OFFICE

4.1 Non-Management Job Description

The **Non – Management** job requirements are defined by way of the ten (10) **Sub-Factors** identified for use in the **Study**.

Shown as **Appendix 1** is a sample of a **Non-management Job Description**.

4.2 Supervisory Job Description

Jobs falling within the **Supervisory** category will be subjected to the evaluative process using the same **Universal** and **Sub-Factors** as for the **Non-Management Group**.

Appendix 2 shows a sample **Job Description** for the **Supervisory** employees.

4.3 Senior Management Position Description

The **Senior Management's** Job responsibilities at the **Audit Office** are to be described by way of **Position Descriptions**, with succinct detail. The work activities cover broad functional areas of technical, professional and administrative work. The narrative part of the **Position Description** states the responsibilities, the internal and external conditions and objectives as well as the support functions to be provided to **Departments, Units and Sections**. The second part consists of evaluation procedures which are based on the **Factor Comparison System** as used for the **Non-Management** and **Supervisory** employees.

Appendix 3 shows a sample **Position Description** for **Senior Managers**.

The **Job** and **Position Description Forms** serve a dual purpose as the basic tool for:

- i) Structuring the analysis of the **Jobs** and **Positions**
 - ii) Recording the resulting data in a format that is easy to use in Recruitment and Placement, Salary Administration, Training and Development to effect better utilisation of employees as well as to assist in **Performance Appraisal Procedures**.
-



4.4 Describing the Elements of the Job and Position Descriptions

Each **Section** of the **Job** and **Position Description Forms** used in the **Study** has been developed according to the following guidelines:

4.4.1 A **Non-Management Job Description Form** shown as **Exhibit 1** - is explained as follows:

1. The complete **Job Title** by which the job is known at the **Audit Office** and which is shown on the approved **Organisation Chart**.
2. The **Title** of the person to whom the job incumbent reports.
3. The **Code** which allows for a unique number sequence for each individual job in the study.
4. The **Department** within the **Audit Office** in which the particular **Job Title** is found.
5. A brief comprehensive **Summary Statement** indicating the purpose of the job. This reflects any significant involvement of the incumbent with data, people and things in accomplishing the objectives of the **Audit Office**.
6. Each **Duty** of the job is listed and described either in order of importance in terms of what, how much and how well it has to be done, in chronological sequence, or in terms of time frames.
7. Each of the items used by the job incumbent is captured in the **Work Field Data**. **Work Field Data** include organisation of the necessary **machines, tools, equipment** and **work aids** which are used to carry out specific functions of the job. These are defined as follows:

Machines are devices which are a combination of mechanical parts with the framework and fastenings to support and connect them, designed to apply a force to work on or move materials or to process data. A machine may be activated by hand or foot power and may use electricity. Examples are adding machines, computers, photocopiers.

Tools are implements which are manipulated to work on or move materials. Included here are all common office, teaching, laboratory tools, etc.

Equipment includes devices such as switchboards and telephones.



EXHIBIT 1

THE AUDIT OFFICE
NON MANAGEMENT JOB DESCRIPTION

T H E	J O B	JOB TITLE: (1) REPORTS TO: (2)	JOB CODE: (3) DEPARTMENT: (4)
SUMMARY STATEMENT		(5)	
D U T I E S R E S P O N S I B I L I T I E S		DESCRIPTION OF DUTIES:	
		(6)	
The above responsibility statements identify specific duties necessary to attain the AUDIT OFFICE'S overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.			
WORK FIELD DATA	WORK FIELD WORK REQUIREMENTS: <u>MACHINES</u> <u>TOOLS</u> <u>WORK AIDS</u> <u>EQUIPMENT</u> (7)		



QUALIFICATIONS PROFILE

JOB TITLE:

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	Degrees	Points
1	EDUCATION	(8)		
2	EXPERIENCE	(9)		
3	EFFICIENCY	(10)		
4	TECHNICAL/ PROFESSIONAL	(11)		
5	DECISION-MAKING	(12)		
6	ANALYTICAL	(13)		
7	QUALITY OF WORK/ PRODUCTIVITY	(14)		
8	TEAMWORK	(15)		
9	SUPERVISION	(16)		
10	WORKING ENVIRONMENT	(17)		
LICENCES:		(18)	TOTAL	
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	
(19)		(20)	(21)	



Work Aids are miscellaneous items which cannot be considered as machines, tools, or equipment and yet are necessary for carrying out the work. These include things such as manuals.

Examples of **Work Field Data** are shown below:

MACHINES	TOOLS	EQUIPMENT	WORK AIDS
Computers	Scissors	Telephone Equipment	Forms
Printers	Pens	Inter-com	Labels
Photocopiers	Pencils	Switchboards	Charts
Adding Machines	Erasers	Cellular Phones	Reports
Calculator	Glue Sticks		Schedules
			Records
			Canisters
			Ledgers
			Manuals
			Specification
			Documents

Work Field refers to the specific kind of technical, professional methods and techniques to be applied in relation to the job.

Some of the **Work Fields** which characterise the **AUDIT OFFICE's** work environment are classified as follows:

Adding	Encoding	Reconciling
Accounting-Recording	Endorsing	Researching
Administering	Entering	Sorting
Analysing	Filing	Stamping
Auditing	Grouping	Stock-Checking
Balancing	Investigating	Subtracting
Checking	Itemizing	Tabulating
Cleaning	Listing	Totalling
Coding	Matching	Transporting
Computing	Posting	Verifying
Counting	Programming	Word-Processing
Disbursing	Prorating	Writing
Dividing	Recapitulating	
Driving	Receiving	



- 8-17. These are the **Compensable Factors** which form the basis for evaluating all the jobs in this sub-group. The respective **Factors** and their **Sub-factors** are defined in **Section 2** of this Manual.
18. The licensing requirements required for the job are indicated here.
19. The effective date of preparation of the Description is recorded here.
20. The **Signature/Designation** of the person preparing the **Job Description** and date is indicated in this **Section**.
21. The **Signature/Designation** of the person authorised to review and approve the content of the **Job Description**.

4.4.2 Supervisory Job Description Format

The format of the **Job Description for Supervisory Jobs** is shown in **Exhibit 2**.

- 1 – 5. **Sections 1-5** will follow the same format as explained for the **Non-Management Job Descriptions**.
 6. **Nature and Scope of the Job** records group-related tasks in a descriptive manner covering the range of activities of the Job. For example, it includes all that the Supervisor is expected to do in terms of the co-ordination of manpower, materials and facilities placed under his/her control.
 7. The **Principal Organisational Relationships** identify the important internal and external contacts that are necessary to the incumbent in carrying out the **Accountability Objectives**.
 8. **Description of Duties** described in brief declarative sentences.
 - 9-23. The remaining **Sections** of the **Job Description** are as described in **Section 4.1** describing the **Non-Management Description Form**.
-



EXHIBIT 2
THE AUDIT OFFICE
SUPERVISORY JOB DESCRIPTION

T J H O E B	JOB TITLE: (1)	JOB CODE: (3)
	REPORTS TO: (2)	DEPARTMENT: (4)

1. SUMMARY STATEMENT: (5)
2. NATURE AND SCOPE OF THE JOB: (6)

3. PRINCIPAL ORGANISATIONAL RELATIONSHIPS: (7)

(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

EXTERNAL:



4. DUTIES, WORK FIELD:

	JOB TITLE:	JOB CODE NUMBER:		
J O B R E S P O N S I B I L I T I E S	DESCRIPTION OF DUTIES:			
	(8)			
<p>The above responsibility statements identify specific duties necessary to attain the Audit Office's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.</p>				
F I E L D	WORK FIELD:			
	WORK REQUIREMENTS:			
W O R K	<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>
	(9)			



5. SUPERVISORY JOB DESCRIPTION EVALUATION:

QUALIFICATIONS PROFILE

FACTORS		SUBSTANTIATING DATA	Degrees	Points
1	EDUCATION	(10)		
2	EXPERIENCE	(11)		
3	EFFICIENCY	(12)		
4	TECHNICAL/ PROFESSIONAL	(13)		
5	DECISION-MAKING	(14)		
6	ANALYTICAL	(15)		
7	QUALITY OF WORK/ PRODUCTIVITY	(16)		
8	TEAMWORK	(17)		
9	SUPERVISION	(18)		
10	WORKING ENVIRONMENT	(19)		
LICENSES:		(20)		
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	
(21)		(22)	(23)	



4.4.3 Senior Management Position Description:

The **Senior Management Position Descriptions** describe the work performed by the **Senior Management Staff** of the **Audit Office**. These contain specific details required of each management job and are standardised with regards to the format which is shown as **Exhibit 3** and described following:

INTRODUCTION:

1-4 follows the same format as explained for the **Non-Management and Supervisory Job Descriptions**, except that at (1), the **Title of the Position** will be what is called a working title.

SECTION I: ACCOUNTABILITY OBJECTIVE

5. The **Accountability Objective** describes as concisely as possible the overall purpose of the job while establishing the role of the job holder and the contribution to be made towards achieving the objectives of the **Audit Office**.

SECTION II: DIMENSIONS OF POSITION

6. The several parts of this **Section** under **DIMENSIONS OF POSITION** are described as follows:

(A) NATURE AND SCOPE OF THE POSITION

This highlights and describes the activities of employees in relation to the professional, technical and analytical requirements of the job. Short paragraphs with appropriate details are used in describing the main processes of management, i.e. writing objectives, planning, organising, co-ordinating, operating, directing, controlling and motivating staff, as well as indicating the types of decisions to be made regarding the complexity of the job.

(B) PRINCIPAL ORGANISATIONAL RELATIONSHIPS

This **Section** identifies the salient **Internal and External Relationships** that are important to the incumbent in carrying out the **Accountability Objective**.

(C) PERSONNEL SUPERVISED BY THIS POSITION

The levels of Staff – Managerial, Supervisory and Non-Management – directly and indirectly controlled by the position are listed in this **Section**. Where appropriate, direct manning levels or ranges are used.



(D) **EQUIPMENT, MACHINES, TOOLS AND WORK-AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:**

The resources controlled are detailed in this **Section** and cover those stated in the **Supervisory** and **Non-Management Job Description Format**.

SECTION III: PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES

7. In this **Section**, each duty is identified and listed, like the **Supervisory** and **Non-Management** duties, in one of the following ways:

- Frequency with which the duties are carried out
- In chronological order
- In order of importance
- According to the main processes of management

Each sentence or short paragraph expresses the actual responsibility and simplified with examples and other details as necessary to indicate the purpose of the job and to project target setting, performance standards and quality objectives.

SECTION IV: SENIOR MANAGEMENT POSITION DESCRIPTION EVALUATION

8-17. The evaluation of the **Senior Management Position Description** is based on the same **Compensable Factor Scale** as for the **Non-Management** and **Supervisory Groups**; hence the descriptions of these are the same.

18. Lists any **licensing requirements** that are important to the job.



EXHIBIT 3

**THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION**

POSITION TITLE: (1)	POSITION CODE: (3)
REPORTS TO: (2)	DEPARTMENT: (4)

I. ACCOUNTABILITY OBJECTIVE: (5)

II. DIMENSIONS OF POSITION: (6)

A. NATURE AND SCOPE OF THE POSITION:



B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:
(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

EXTERNAL:

C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

INDIRECTLY

D. EQUIPMENT, MACHINES, TOOLS AND WORK AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

MACHINES

TOOLS

WORK AIDS

EQUIPMENT

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:

(The following responsibility statements identify specific duties necessary to attain the Audit Office's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position.)

(7)



IV. Senior Management Position Description Evaluation:

JOB TITLE:		JOB CODE NUMBER:			
		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
Q U A L I F I C A T I O N P R O F I L E	1	EDUCATION	(8)		
	2	EXPERIENCE	(9)		
	3	EFFICIENCY	(10)		
	4	TECHNICAL/ PROFESSIONAL	(11)		
	5	DECISION-MAKING	(12)		
	6	ANALYTICAL	(13)		
	7	QUALITY OF WORK/ PRODUCTIVITY	(14)		
	8	TEAMWORK	(15)		
	9	SUPERVISION	(16)		
	10	WORKING ENVIRONMENT	(17)		
LICENCES		(18)		TOTAL:	
DATE PREPARED:			PREPARED BY:	REVIEWED AND APPROVED BY:	
(19)			(20)	(21)	



THE AUDIT OFFICE

SECTION II

JOB EVALUATION MANUAL



QUANTITATIVE FACTORS

FACTOR 1	Education
FACTOR 2	Experience
FACTOR 3	Efficiency
FACTOR 4	Decision-Making
FACTOR 5	Analytical
FACTOR 6	Technical/Professional
FACTOR 7	Supervision
FACTOR 8	Quality of Work/Productivity
FACTOR 9	Teamwork
FACTOR 10	Working Environment



Factor No 1: Education

Definition of Factor:

Education can be defined as the planned process of learned experiences which could or could not have a specific occupational objective but which enhances the employee's contributions to the **Audit Office**. This is done through the Workers' reasoning development, language and mathematical skills. The scope of the **Education Sub-Factor** covers the time spent on academic and vocational types of education and training at Primary, Secondary, Tertiary, Technical and Professional Level. The minimum level necessary to perform the functions of the job is defined in the **Degree Statement** which does not account for on-the-job training.

Degree Statement

Grade of Factor	Approximate duration of Education and Training	Institutions Certification	Points
1	+ 17 years	Membership of any one of recognized professional accounting bodies: AACA, IACPA, CGA, CIMA. Advanced degree in Business Management, Finance, Economics or related field plus four (4) years' post qualification experience in a Senior Accounting/Auditing environment. OR Degree in Accountancy or equivalent plus four (4) years' at the level of Assistant Auditor General.	139
2	+ 13 to 17 years	Professional Accounting Qualification e.g. CPA, ACCA, CGA, CIMA plus three (3) years' experience in Auditing or Accountancy. OR Degree in Accountancy or equivalent plus five (5) years' experience at the level of Principal Auditor.	93



3	+ 11 to 14 years	Degree in Accountancy plus three (3) years' experience in Auditing or Accounting. OR Degree in Management or Economics plus five (5) years' experience in Auditing and Accounting. OR Diploma in Accountancy or ATP, AAT, CAT, plus five (5) years' experience in Auditing or Accounting. OR Certificate Level ACCA plus three (3) years' experience in Auditing or Accounting.	62
4	+ 11 to 13 years	Diploma in Accountancy plus three (3) years experience in Auditing or Accounting. OR Level II ATP, AAT, CAT plus three (3) years' experience in Auditing or Accounting.	41
5	+ 9 to 11 years	Five (5) GCE O' – Level or CXC General up to Grade II including English and Mathematics or Principles of Accounts plus FCA plus one (1) years' experience in Auditing or Accounting. OR Level 1 ATP, AAT or CAT plus one (1) years' experience as an Audit Clerk.	27
6	+ 6 to 9 years	Five GCE 'O' Levels or CXC General up to Grade II, including English and Mathematics or Principles of Accounts; LCC Higher Auditing or Accounting; Level I ATP, AAT or CAT.	18
7	Up to 6 years	Primary School. Basic/Preliminary training in vocational skills.	12



Factor No 2: Experience

Definition of Factor:

The **Experience Factor** refers to the acquisition of knowledge by a worker and covers the time needed to learn the techniques to perform the job adequately.

In the context of the **Audit Office** the **Experience Factor** must be related to general educational development and specific vocational preparation to acquire the knowledge and abilities for average performance. The **Experience Factor** covers formal and informal education and ranges from on-the-job preparation to orientation at work.

Orientation at work includes planning, performance and reporting/follow-up as well as formal instruction in auditing. The requirement to be fully conversant with the Quality Assurance Standard as well as knowledge of Management Systems is required.

Degree Statement

Grade of Factor	Degree Statement	Points
1	Senior Professional, Technical and other skilled workers requiring in excess of eleven years in practice of skills acquired. Four (4) years post qualification experience in a Senior Accounting/Auditing environment; training in audit systems and procedures. Training assessment logs to record that training is carried out in the period, to be maintained.	98
2	Professional, Technical and other skilled workers requiring over nine years and up to eleven years experience acquired through a combination of on-the-job training and planned courses of instruction and development. Three (3) years post qualification experience in a Senior Accounting/Auditing environment. Training assessment logs to be maintained in conjunction with Training Manager for training undertaken internally or externally.	65
3	Supervisory Professional, Technical, Vocational Workers requiring over six years and up to nine years in in-house, on-the-job training in the field of auditing. Training Assessment Logs to be maintained.	43
4	Skilled Clerical, Technical, Vocational Workers requiring over three and up to six years to understand the requirements of various jobs at this level. On-the-job training courses and seminars are available.	29



5	Semi-Skilled Clerical, Vocational and other related workers requiring periods of training and exposure up to a period of three years to grasp the basic requirements and understand all aspects of the job. Documented procedures covering the requirements for training staff exist.	19
6	Unskilled Non-Management Workers performing routine monotonous work requiring little previous experience, but perhaps drawing on skills acquired in an informal manner until becoming familiar with work requirements.	13



Factor No 3: Efficiency

Definition of Factor:

Efficiency refers to the process flow within the **Audit Office**. It relates specifically to the normal sequence of procedures or processes from entry to the Client's organization until the service is completed. It covers the relationship between the nature of the work, that is, the purpose, breadth and depth of the assignment and the effect of the services within and outside the organization

It also covers process control requiring documented procedures, compliance with procedures, monitoring of work processes and acceptance criteria.

Efficiency is related to the examination of evidence with respect to laws, regulations, memorandum and Articles of Association and against specified requirements such as contract requirements; quality manuals, procedures and instructions; quality standards and statutory requirements.

Degree Statement

Grade of Factor	Degree Statement	Points
1	The work includes varied duties and activities requiring intensity of effort involving several phases which must be pursued concurrently with the support of others within and outside of the Audit Office . The work requires continuing efforts to establish concepts, effect programs and resolve problems within specified timeframes. Leadership is required in meetings, hearings or presentations involving problems or issues of considerable consequence or importance.	69
2	The work requires making many decisions concerning such things as the interpreting of considerable data, planning of the activity or refining the methods and techniques to be used or are used, in specified time frames. Efficiency relates specifically to approaches in methodology, interpretation and evaluation of individual and programme changes.	46
3	The work typically includes varied duties, sometimes of different and unrelated processes and methods. It requires planning, co-ordinating, advising subordinates on work efforts and making decisions concerning such things as the interpreting of considerable data, planning of the activity, or refining the methods and techniques to be used within specified time frames.	31
4	The work consists of duties that involve related steps, processes or methods. The employee action is related to specific time frames. There is little or no choice in deciding what needs to be done. Care and attention must be taken in completing repetitive tasks.	20



Factor No 4: Technical/Professional

Definition of Factor:

Technical/Professional Skill is developed through formal, structured training processes for documented procedures rather than through years of on-the-job experience. Such skills, while required for specialised jobs, also indicate a level of competence through practical application.

Without such skill, the job could not be effected. The level of use is important in the work of the **Audit Office**.

Degree Statement

Grade of Factor	Degree Statement	Points
1	Outstanding Level – Variety of advanced constantly used skills at the Audit Office . Indicates mastery of professional or administrative techniques and practices developed through investigation and research, and the application of standards, theories, techniques and procedures to a wide range of practical experiences.	52
2	High Level – Advanced in complex techniques and practices which are highly important to the job and acquired by experience and training. Advanced technical qualification to practice skills with considerable experience at Level 3 .	35
3	Above Average Level – Used frequently, important to the job, requiring comprehensive, intensive, practical knowledge of technical field and skill in applying knowledge to the implementation of methods, techniques, approaches and procedures. Experience and training at Level 4 .	23
4	Normal level – Skill acquired through practical experience. Ability to understand an adequate range of principles, methods and practices in a particular professional field, and to apply to particular assignments.	15
5	Low level – Knowledge of simple, routine, repetitive tasks which involve following step-by-step instructions, basic or commonly used rules or procedures. Some previous training or exposure may be required.	10



Factor No 5: Decision-Making

Definition of Factor:

The **Decision-Making** Factor appraises the independent action and the application of judgement from among a set of alternatives and goals. It consists of three elements: Choices, alternatives and goals. These relate to analysis of the problem at hand, with choice ranging from extremely restricted to unrestricted and, where the incumbent makes decisions within a context of human, technical and economic constraints; to action based on results of the analysis (involving the process of limiting as well as generating alternatives); and to accountability for the results produced by the decision. The incumbent must be able to test the decisions by their contribution to achieving the targets for which they are accountable.

Degree Statement

Grade of Factor	Degree Statement	Points
1	The incumbent's decisions are based on the Mission, Strategic Plan and overall goals of the Audit Office and subject to the principal rules, regulations, precedents and those constraints imposed by audit best practices. Quality and high performance standards are most important. Guidance and detailed instructions are provided and the availability standard procedures, manuals and clearly defined precedents.	48
2	Decisions made in consultation with Superior to achieve the goals and objectives of the Audit Office ; and providing the opportunity to use alternative and innovative skills to solve problems related to the use of resources allocated to the job. Moderately high level decisions required to translate programmes and projects into operational and work plans and activities.	32
3	Decisions are made within well-defined parameters, standard practices and adherence to performance standards but there is some scope for deciding on the best method of completing a defined task. The incumbent's decisions are related to specific processes for accomplishing the work to satisfy the requirements of the work plans and activities.	21
4	Decisions are elementary and are related to carrying out the operations of the selected process. Programmes and procedures are laid down. Job holder is required to submit for approval those decisions that deviate from Standard Practices, or having any effect on timeliness or quality of output.	14
5	Simple, quite routine decisions which are primarily concerned with the manner and spread of performing a set of activities. Day-to-day aspects of the job entirely guided by rules and procedures related to Performance Standards, standard procedures, manuals and clearly defined precedents which are in existence. Timeliness and quality of work are important.	9



Factor No 6: Analytical

Definition of Factor:

Analytical Skill in the context of the **Audit Office** involves the assessment of data, materials, facts or principles to produce some result to be used for managerial decision-making. The analysis could consist of the examination of data to produce, for example, statistical reports to evaluate the effects of action implemented. It covers also the nature, number, variety and intricacy of tasks, steps, processes and methods in the work performed as well as the difficulty in identifying what needs to be done and in performing the work.

Degree Statement

Grade of Factor	Degree Statement	Points
1	Constantly analysing complex, multifaceted, high impact data. Analyses problems to complete own tasks and direct staff activity. Requires close visual attention for sustained periods. The work consists of broad functions and processes of a technical and managerial nature where assignments are characterised by breadth and intensity of effort with several phases being pursued concurrently or sequentially.	45
2	Often conducts analysis to influence decisions in relation to the processing of data and the identification and resolution of problems which require constant alertness and checking. The work requires planning and preparation and includes varied duties related to the processes and methods of doing the work, interpretation and evaluation processes.	30
3	Regular analysis of data for processing within defined parameters. Varied duties requiring depth of analysis which may affect accuracy, timeliness or usefulness of results. Steady concentration is required. The work typically includes varied duties requiring different/related processes and methods for processing considerable data.	20
4	Normal routine analysis following standard practices. The application of common understanding governs situations encountered on the job. The work involves conditions and elements that must be identified and analysed to discern inter-relationships. Actions to be taken differ in such things as the source of information, the kind of transactions or entries, or other differences of a factual nature.	13
5	Simple analysis of data. Duties require some degree of interpretation which may affect accuracy, timeliness or usefulness of results.	9



Factor 7: Quality of Work/ Productivity

Definition of Factor:

The **Quality of an employee's work and related productivity** can be measured in terms of achievement and attributes. **Achievement** is related to the goals and objectives set and the accomplishments which meet those objectives. **Attributes** include criteria related to behaviour such as punctuality and performance standards which meet production deadlines and affect output.

The **Quality of Work/Productivity** factor also relates to the work objectives of the Department/Division/Section where employee accomplishments are directly related to the **Job Description**; as well as the outputs expected of the activities set out in the **Work Plan** or **Programme**. The responsibility, authority and interaction of staff who perform and verify processes are documented.

The ability to meet schedules and deadlines; the effective use of time and resources to achieve maximum efficiency; and the willingness to work beyond normal hours, are all important in assessing the levels of this job factor.

The employee is required to apply intellectual abilities such as verbal comprehension, reasoning ability and numerical aptitude to influence the successful outcome of the work in hand.

Degree Statement

Grade of Factor	Degree Statement	Points
1	<p>The Manager has responsibility for planning, designing and carrying out work programmes independently. The quality of the work impacts on all aspects of the Audit Office's objectives. The incumbent bears ultimate responsibility for the degree of success of the operations and ensures that quality of work meets or surpasses performance standards and targets.</p> <p>The ability to organise, direct assignments in terms of broadly defined functions and objectives is required at this level. Procedures and methods of work are available, as well as financial, human and material resources.</p>	71
2	<p>The Manager is responsible for planning and carrying out assignments within specific time frames and consistent with agreed policies. The quality of work must conform to standards of accuracy, while productivity must be consistently above normal. The Manager ensures that facilities, resources, finances and procedures are available.</p>	47
3	<p>The incumbent sets objectives, priorities and deadlines and is assisted in unusual situations which do not have clear precedents.</p>	32



4	<p>Completed work is usually evaluated for technical soundness, appropriateness and conformity to set standards and requirements. The quantity of work relates to targets set, contract/programme review, inspection, testing and statistical techniques.</p> <p>The Manager assures that finished work is acceptable, that methods used are technically accurate and in compliance with instructions or established procedures.</p>	21
5	<p>The employee works as instructed and consults with the Supervisor as needed on all matters not specifically covered in the original instructions or guidelines.</p>	14



Factor No 8: Teamwork

Definition of Factor:

Teamwork allows a group to function as a unit in an atmosphere of trust, cohesiveness, communication and productivity. **Teamwork** is characterised by a common sense of purpose; understanding of the Team's objectives, the presence of skills needed to implement the team's tasks and willingness to work together. Members must consistently perform roles which contribute not only to reaching the current objectives set by the **Audit Office**, but also to the ongoing improvement in the Team's extended operations. The Team is also required to deal with conflict, to use creativity in team problem-solving and decision-making, and apply monitoring and evaluation techniques to foster team growth and reinforce each other's effectiveness.

Degree Statement

Grade of Factor	Degree Statement	Points
1	<p>The Team plans, designs, and carries out programmes, projects and other activities as a group. Individual employees inform on progress, potentially controversial matters and far-reaching implications.</p> <p>Results of the work are considered as technically authoritative. Work requires verification to procedures and is reviewed in terms of fulfilment of programme objectives and quality plans. Recommendations for alteration of objectives are evaluated against availability of funds and other resources, broad programme goals and the Audit Office's priorities.</p>	57
2	<p>The Team works within the overall objectives and resources available, in identifying the work to be done within deadlines. The Team is responsible for planning and carrying out assignments, resolving most of the conflicts which arise ensuring procedures are followed. Completed work is reviewed in terms of feasibility, compatibility with other work and effectiveness in meeting requirements or expected results.</p>	38
3	<p>The Team makes assignments, defines objectives, priorities, deadlines and assists others in unusual situations which do not have clear precedents. Completed work is usually evaluated for technical soundness, appropriateness and conformity to policy and requirements.</p>	25
4	<p>The Manager/ Supervisor indicates individual assignments concerning what is to be done, limitations, quality and quantity expected, deadlines and priority of assignments. The Team advises on work methods and ensures that finished work and methods are technically accurate and in compliance with established procedures.</p>	17
5	<p>The Manager/ Supervisor makes specific assignments that are accompanied by clear, detailed and specific instructions. The employees work as instructed. The Manager/ Supervisor checks progress and reviews completed work for accuracy, adequacy, adherence to instructions and established procedures.</p>	11



Factor No 9: Supervision

Definition of Factor:

Supervision is the responsibility for directing subordinates by advising, counselling and guiding them with regard to problems that may be resolved using relevant principles; the exchange of ideas, information and opinions; and the implementation of policies or programmes to arrive jointly at decisions and conclusions. It may include interpreting work procedures for single incumbents or groups of employees. **Supervision** also covers assigning specific duties while maintaining harmonious relations among Staff and promoting efficiency. Included in **Supervision** is the teaching of job-related subject matter and training of subordinates through explanation, demonstration and directed practice.

Degree Statement

Grade of Factor	Degree Statement	Points
1	<p>The Manager provides administrative direction for assignments in terms of broadly defined goals and objectives. Directs the operation of subordinate Managers and Supervisors. The subordinate has responsibility for planning, designing, and carrying out work independently.</p> <p>Results of the work are considered as technically authoritative based on the law and are normally accepted without significant change. If the work should be reviewed, the review concerns such matters as fulfilment of objectives, effect of advice and influence on the overall program.</p>	50
2	<p>The Manager makes assignments by defining objectives, priorities, and deadlines; and assists subordinates with unusual situations which do not have clear precedents.</p> <p>The Subordinate plans and carries out the successive steps and handles problems and deviations in the work assignment in accordance with the laws, policies and guidelines.</p> <p>Completed work is usually evaluated for technical soundness, appropriateness, and conformity to legal requirements.</p>	33



3	<p>The Manager/Supervisor provides continuing assignments by indicating generally what is to be done, limitations, quality expected, deadlines and priority of assignments. The Manager/Supervisor provides additional, specific instructions for new, difficult, or unusual assignments including suggested work methods or advice.</p> <p>The subordinate uses initiative in carrying out recurring assignments independently without specific instruction, but refers deviations, problems and unfamiliar situations not covered by instructions to the Manager/Supervisor for decision or help.</p> <p>The Manager/Supervisor assures that finished work and methods used are technically accurate and in compliance with instructions or established procedures. Review of the work increases with more difficult assignments if the employee has not previously performed similar assignments.</p>	22
4	<p>For both one of a kind and repetitive tasks, the Manager/Supervisor makes specific assignments that are accompanied by clear, detailed and specific instructions. The employee keeps the Manager/Supervisor informed of progress, potentially controversial matters, or far-reaching implications.</p>	15
5	<p>Responsible for work assignments which are controlled through the structured nature of the work. The Manager/Supervisor reviews completed work for accuracy, completeness and adherence to instructions and established procedures.</p>	10
6	<p>Direct instructions are given in relation to tasks to be done. The employee works as instructed and consults with the Manager/Supervisor on all matters not covered in the original instructions.</p>	7



Factor No 10: Working Environment

Definition of Factor:

The **Working Environment** relates to those conditions within the physical and/or environmental circumstances in which the incumbent operates and which make specific demands on physical and mental ability to perform effectively. Physical demands are defined as the physical capacities required of workers to perform in particular locations on particular sites..

This factor has been broken down into three (3) components as follows:

1. Work Location/ Condition

Work Location can be inside, outside or both. Location is considered “inside” if the worker spends about 75% or more time inside and “outside” if 75% or more of time is spent outside. The activities can occur ‘inside’ and ‘outside’ in approximately equal amounts. In the context of the **Audit Office** work location also includes working alone, group work or working around people.

2. Occupational Hazards

Situations in which the jobholder is exposed to the definite risk of bodily injury in the work place are considered as occupational hazards. Included here also are physical hazards such as lifting, stooping, kneeling, reaching, handling heights, , extended working hours.

3. Atmospheric Conditions

Atmospheric conditions which can affect the jobholder include fumes, dust, odour, dirt, toxic conditions, mud, gases, or poor ventilation caused by insufficient movement of air and causing a feeling of suffocation.

Degree Statement

Grade of Factor	Degree Statement	Points
1	Activity or condition constantly exists seventy – five percent or more of the time where the employee is exposed to any of several conditions identified at 1, 2, or 3. The environmental and working conditions can be severely hazardous, demanding, stressful or result in excessive fatigue to the employee.	71
2	Activity or condition frequently exists from fifty to seventy-five percent of the time where the employee is exposed to any of several conditions identified at 1, 2, or 3. The environmental and working conditions can be moderately hazardous, demanding, stressful or result in high fatigue levels to the employee.	47



3	Activity or condition, occasionally exist from twenty-five to fifty percent of the time where the employee is exposed to any of several conditions identified at 1, 2, or 3. The environmental and working conditions are moderate with minimal hazards, demands or stresses.	32
4	Activity or condition exists less than twenty-five percent of the time where the employee is exposed to any of several conditions identified at 1, 2, or 3. The environmental and working conditions involve everyday risks or discomforts, which require normal safety precautions.	21

APPENDIX I

**NON - MANAGEMENT JOB
DESCRIPTION**

SENIOR AUDIT CLERK

**THE AUDIT OFFICE
NON-MANAGEMENT JOB DESCRIPTION**

T H E	J O B	JOB TITLE: SENIOR AUDIT CLERK REPORTS TO:	JOB CODE: DEPARTMENT:								
SUMMARY STATEMENT		Responsible for carrying out complex audit assignments under the guidance of a Supervising Officer.									
D U T Y R E S P O N S I B I L I T I E S	J O B R E S P O N S I B I L I T I E S	DESCRIPTION OF DUTIES: UNDER the close direction, control, supervision and guidance of a Senior Officer in charge of one of the Sections or Sub-Sections of the Audit Department in Georgetown or in the Regions, the Senior Audit Clerk is required to: TEST-CHECKS section of accounting system allocated by Supervising Officer to verify compliance with established procedures and ability of system to generate required data accurately. EXAMINES records in detail to verify accuracy of arithmetical calculations and authorization of transactions. COMPARES first entry records and supporting documents, verifies transfer of data to registers and ensures correspondence of totals with prepared statements or schedules, and carry out minor audits and segments of other audits using approved auditing standards, actions and objectives. CORRECTS errors in records or lists discrepancies for adjustment. PREPARES reports and schedules as directed for review or action by Supervising Officer and reports on non-compliance with applicable laws, regulations, etc. SUBMITS points for inclusion in the Draft Management Letters and Auditor General's Reports.									
The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.											
W O R K F I E L D D A T A	WORK FIELD: Checking, Verifying, Testing, Listing WORK REQUIREMENTS: <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; border: none;"><u>MACHINES</u></th> <th style="text-align: left; border: none;"><u>TOOLS</u></th> <th style="text-align: left; border: none;"><u>WORK AIDS</u></th> <th style="text-align: left; border: none;"><u>EQUIPMENT</u></th> </tr> </thead> <tbody> <tr> <td style="border: none;">Computers Printers Photocopiers Adding Machines Calculators</td> <td style="border: none;">Scissors Pens Pencils Erasers Glue Sticks</td> <td style="border: none;">Forms Labels Charts Reports Schedules Records Canisters Ledgers Manuals Specification Documents Vouchers, Statements, Laws Regulations Articles of Assoc. Working Papers Management Letters</td> <td style="border: none;">Telephone Equipment Inter-com Switchboards Cellular Phones</td> </tr> </tbody> </table>			<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>	Computers Printers Photocopiers Adding Machines Calculators	Scissors Pens Pencils Erasers Glue Sticks	Forms Labels Charts Reports Schedules Records Canisters Ledgers Manuals Specification Documents Vouchers, Statements, Laws Regulations Articles of Assoc. Working Papers Management Letters	Telephone Equipment Inter-com Switchboards Cellular Phones
<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>								
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QUALIFICATIONS PROFILE

JOB TITLE: SENIOR AUDIT CLERK

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	Degrees	Points
1	EDUCATION	Five (5) GCE 'O' Level or CXC General up to Grade II including English and Mathematics or Principles of Accounts plus FCA plus one (1) year's experience in Auditing or Accounting. Or Level I ATP, AAT or CAT.		
2	EXPERIENCE	Skilled clerical employee with one (1) year's experience as an Audit Clerk.		
3	EFFICIENCY	Keep abreast with the laws, regulations, memorandum and articles of association, etc. under which the organization audited operates and familiarizes himself/herself with its organization structure, functions, programmes, activities, records, systems, procedures and the nature of its transactions.		
4	TECHNICAL/ PROFESSIONAL	Complies with stated rules, regulations and procedures governing auditing, accounting methods, techniques and practices.		
5	DECISION-MAKING	Decisions are elementary and relate to the auditing process with respect to non-compliance with the applicable laws, regulations, instructions, policies, memorandum and articles of association, approved systems, methods and procedures including accounting control, etc. Apparent impropriety of expenditure, errors and irregularities in the accounts as well as inefficiencies and uneconomical practices are reported to the Auditor.		
6	ANALYTICAL	Performs audit duties such as posting vouchers to relevant books and records, ascertaining that such books and records are properly cast and the correct balances carried forward, checks the sequences of general receipts, cheque forms, licenses, etc.		
7	QUALITY OF WORK/ PRODUCTIVITY	Maintains working papers and appropriate records relating to examination. Submits draft memoranda of inquiry (arising out of his/her examination to the Supervising Officer) for discussion, vetting and issues, and comments on and discusses replies received to memoranda of inquiry issued and takes follow-up action as directed. Submit points for inclusion in the draft management letters and Auditor General's reports.		
8	TEAMWORK	Carries out minor audits and segments of larger audit assignments, assist in carrying out other audits involving the examination of books of accounts, other records, vouchers, returns, statements, papers and other documents, schedules of assets and liabilities in accordance with the Department's plans, audit programmes, policies, procedures, the relevant legislation and general audit approach consisting of approved auditing standards, actions and objectives.		
9	SUPERVISION	The employee is responsible for carrying out a series of repetitive tasks that are accompanied by clear, detailed and specific instructions. Potentially controversial matters are referred to the Supervisor for guidance.		
10	WORKING ENVIRONMENT	Works in a team environment, daytime and inside. The work environment has moderate hazards and demands.		
LICENSES: None		TOTAL		
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

APPENDIX II

SUPERVISORY JOB DESCRIPTION

ACCOUNTING ASSISTANT

THE AUDIT OFFICE

SUPERVISORY JOB DESCRIPTION

T J H O E B	JOB TITLE: ACCOUNTING ASSISTANT REPORTS TO: FINANCE AND ACCOUNTS MANAGER	JOB CODE: DEPARTMENT: CORPORATE SERVICES
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1. SUMMARY STATEMENT:

Responsible for performing a combination of calculating, posting and verification duties to record financial data for use in maintaining the accounting records of the **Audit Office**.

2. NATURE AND SCOPE OF THE JOB:

The **Accounting Assistant** is responsible for undertaking a series of activities to ensure the proper accounting of all financial transactions and general adherence to the standard financial procedures of the **Audit Office**.

In this regard, the Incumbent is required to:

- Prepare requests for withdrawal and remittances
- Operate Impress Cash and Petty Cash float payments; Retirements of Impress
- Countersign cheques
- Balance analysis register
- Maintain salaries cashbook and prepares cheques for payment to Banks and Staff
- Reconcile transactions on a monthly basis and prepares periodic reports.
- Prepare compliance certificate

The **Accounting Assistant** must examine and interpret financial reports and must ensure that all General Ledger Accounts are reconciled on a monthly basis in order to guarantee their authenticity and prepare cash flow projections for the disbursement of funds.

3. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Finance and Accounts Manager

To ensure correct use of Chart of Accounts; to review budgets and variances; to review Bank reconciliation; to discuss/review accounting processes and ensure compliance with maintenance of accounting records.

Department Heads

To discuss financial matters pertaining to the administration of the Work Programme; to discuss policy matters and control procedures; to answer queries related to processing of salaries and staff benefits.

Subordinates

To interpret and monitor the implementation of all Financial Regulations and procedures; to ensure that

accounting and administrative functions comply with the Financial Regulations; to delegate tasks and to ensure that these are carried out according to standard accounting principles and procedures.

EXTERNAL:

Ministry of Finance

To obtain/indicate request for releases under the relevant Chart of Accounts by 28th current month.

Utility Companies

To ensure bills are paid with respect to GPL, GT&T, Water.

Commercial Banks

To discuss matters related to payment of salaries and employee benefits.

4. DUTIES, WORK FIELD:

	JOB TITLE: ASSISTANT ACCOUNT		JOB CODE NUMBER:	
D U T I E S R E S P O N S I B I L I T I E S	DESCRIPTION OF DUTIES:			
	PREPARES balance sheets, budget expenditure reports, for use by Management at the various Cost Centres.			
	ORGANISES General Ledger input, on a monthly basis and validates input to ensure accuracy and propriety of coded input.			
	OPERATES computer to transfer financial details to General Ledger and monthly Petty Cash Register.			
	DEPOSITS releases to the respective Bank Accounts.			
	OVERSEES the filing of all documents related to releases and payment vouchers.			
	ASSISTS in the preparation of payroll, distributes salary cheques and maintains monthly salary records which include payroll vouchers, spreadsheets, copies of Bank letters and cheques by Project and Core listings. Validates payroll records and maintains monthly payroll journal files.			
	VERIFIES correctness of bills. Prepares monthly statements of activities.			
	POSTS cheques to Cheque Payment Register. Maintains summary cashbook and subsidiary ledgers.			
	PREPARES requests for withdrawals and remittances.			
The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.				
W O R K	F I E L D	WORK FIELD:		
		WORK REQUIREMENTS:		
		<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>
		Computer	Calculator	Accounting System Manual
		Printer	Pens	Rubber stamps, Payroll Files
		Photocopier	Pencils	Payroll Memo File
		Fax Machine	Staples	Subsidiary Ledger
				Procedure Manual
				Balance Sheets, Receipts, Bills
				Payment Profit & Loss Statements
				Software, Travelling Register
				Internal Queries Register
				Register of Standing Orders
				Remittance Book (Registry)
				Automated Vote Book
				Attendance Register, Inventory
				Desk Files
				Estimates Files (Capital and Current)
				Telephone

5. SUPERVISORY JOB DESCRIPTION EVALUATION:

JOB TITLE: ACCOUNTING ASSISTANT

FACTORS		SUBSTANTIATING DATA	Degrees	Points
1	EDUCATION	AAT Part II, LCC Intermediate or equivalent. Use of database and spreadsheet and accounting applications essential to the job.	3	62
2	EXPERIENCE	Position requires up to six (6) years in the practice, operation and maintenance of an accounting system. Responsible for the preparation of Financial and Accounting Reports. The Incumbent is expected to be precise, thorough and meticulous in numerical determination and record preparation.	4	29
3	EFFICIENCY	Adheres to financial rules and regulations. Prepares withdrawals and remittances; countersigns cheques; maintains salaries cashbook and prepares cheques for payment to Bank and Staff.	1	69
4	TECHNICAL/ PROFESSIONAL	Prepares financial and accounting reports; collates and reviews Bank Reconciliation Statements, Cash Book Summaries, Cash Payment Vouchers, receipts and bills.	1	52
5	DECISION- MAKING	Decides on the allocation of codings for expenditure. Answers queries in relation to reconciliations and generally decides on how to deal with queries.	2	32
6	ANALYTICAL	Ensures that computerized and other systems enable the most comprehensive monitoring of the financial systems.	1	45
7	QUALITY OF WORK/ PRODUCTIVITY	Verifies correctness of information, calculations and authorizations on documents, cheque stubs and vouchers. Prepares balance sheets, profit and loss statements. Work is checked for accuracy and timeliness.	1	71
8	TEAMWORK	Responsible for quality and quantity of work produced within specific timeframes by subordinates and responds actively to direction and guidance.	2	38
9	SUPERVISION	Supervises the work of clerical staff to ensure adherence to financial regulations.	2	33
10	WORKING ENVIRONMENT	Works inside, daytime and in comfortable office environment. Sedentary work, sits at a desk, handling papers or writing and using ledgers and calculators.	3	32
LICENSES:			TOTAL	461
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

APPENDIX II

SUPERVISORY JOB DESCRIPTION

ACCOUNTING ASSISTANT

**THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION**

POSITION TITLE:	HUMAN RESOURCES MANAGER	POSITION CODE:	
REPORTS TO:	DIRECTOR OF CORPORATE SERVICES	DEPARTMENT:	HUMAN RESOURCES

I. ACCOUNTABILITY OBJECTIVE:

Responsible and accountable for the planning and the strategic direction with regard to the recruitment, selection, development, deployment and utilization of the staff of the **Audit Office**.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Manager Human Resources** is required to develop, monitor and execute the human resource function of the **Audit Office**, and to determine the values, rules, goals and objectives of the Department; provide advice during the formulation of the corporate and departmental budgets in respect of the human resource issues involved.

The Incumbent must have significant knowledge and experience in:

- Human Resource Management Systems and Organisation Development
- Human Resource Development Systems
- Job Evaluation Systems
- Compensation Structure Development and Administration
- Industrial Relations Practices Administration and Management
- Human Resource Database Management
- Manpower Planning Techniques
- Succession Planning Concepts and Practices
- Occupational Health and Safety

The Incumbent is required to develop policies, initiate and collaborate in relevant programmes for the selection and recruitment procedures, the application of discipline in the work place; the establishment and maintenance of an effective occupational health and safety programme; the implementation of well structured compensation and benefits systems; and the coordination of a comprehensive human resource development programme and a dynamic performance appraisal system.

The **Human Resources Manager** is responsible for ensuring that a favorable industrial relations climate exists and in this regard must negotiate terms and conditions of employment on behalf of the **Audit Office** and monitor the implementation of the Collective Bargaining Agreements. The Incumbent is also required to meet with Union Representatives and other industrial relations personnel to resolve grievances and represent the **Audit Office** at conciliatory proceedings and disputes.

The Incumbent is required to determine and formulate strategies and policies for the effective management of staff relations in general, and of discipline and recommend Disciplinary Procedures in particular, throughout the **Audit Office**; and for formulating negotiating positions with respect to compensation and benefits packages for employees represented by Unions or Staff Associations.

The Incumbent is required to collaborate in discussions and provide advice on the levels of employees who may be represented by Unions/Staff Associations and which levels may be exempt from representation.

The **Human Resources Manager** must determine on an annual basis the **“Major Job Objectives”** for each aspect of the Work Programme and identify and discuss with subordinates the **“Key Results Areas”** to be used as determinants to their performance results on a quarterly basis.

**B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:
(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)**

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Director of Corporate Services

To relate on policy issues, report on the implementation process and furnish monthly reports on all components of the human resource function; to monitor the conduct of human resource audits regarding performance, age, educational achievements and years of service of employees.

Finance and Accounts Manager

To discuss the implications of the implementation of the compensation administration procedures.

Information Technology Manager

To collaborate closely and continuously on the development and maintenance of a comprehensive human resource database; to provide/review reports for management decision-making.

Colleague Managers

To foster consistent and structured liaisons with colleague operational managers; to discuss and review human resource issues and industrial relations problems.

Subordinate Staff

To provide advice, guidance for implementation of policies and procedures, review actions; to evaluate productivity and performance of Department.

OAG Staff

To review/discuss policies relating to recruitment, promotion and merit increases; to explain conditions of employment.

Human Resource Management
Committee

To regularly brief the Committee on relevant human resource developments; to review results and the effects of strategies and policies implemented and agree new/revised strategies, plans and actions; to discuss measures to improve workplace health and safety;

EXTERNAL:

Statutory Agencies and Comparator
Organisations

To liaise, compare and exchange information on human resource policies and procedures.

Training Institutions

To coordinate training plans, discuss training needs, access suitable resource personnel, equipment and aids.

Unions

To negotiate terms and conditions of employment on behalf of the **Audit Office**.

C. **PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:**

DIRECTLY

Human Resource Officer

INDIRECTLY

Benefits and Compensation Clerk
Employment Administration Clerk

D. **EQUIPMENT, MACHINES, TOOLS AND WORK AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:**

MACHINES

Computer
Printer
Fax
Photocopier

TOOLS

Pens
Pencils
Stapler
Calculator

WORK AIDS

Strategic Plan
Human Resource Operations Manual
Job Evaluation Manual
Performance Appraisal Manual

EQUIPMENT

Telephone

III. **PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:**

(The following responsibility statements identify specific duties necessary to attain the Audit Office overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position.)

MANAGES and **DIRECTS** the coordination of Human Resource planning for all the Operational Units of **OAG**, including the attraction of adequately qualified personnel for its various operations.

FORMULATES and **RECOMMENDS** strategies and policies relating to all phases of Human Resource activities.

DEVELOPS and **OVERSEES** the maintenance of systems for accurate personnel records.

COLLABORATES with the Information Technology Division in the integration of Human Resource information systems in the overall Management Information Systems.

COORDINATES the maintenance and development of a comprehensive salary and benefits system, and ensures that payments are made in strict accordance with approved policies and guidelines.

COORDINATES all salary, wage and benefits data for use in union negotiations.

OVERSEES the preparation of all relevant Human Resource statistical data.

PLANS, COORDINATES and **MONITORS** the proper execution of all Statutory and Administrative policies and procedures relating to the training and development of staff.

MONITORS and **ASSESSES** the established performance appraisal system, including procedures for setting standards and reviewing and measuring staff performance on a periodic basis.

CONDUCTS, RESEARCH and **PREPARES** reports concerning labour market conditions in comparator organisations.

DEVELOPS and **MAINTAINS** a manpower plan to facilitate the satisfaction of the manpower requirements of the various operational units of the **Audit Office**.

COLLABORATES with counterpart Departmental Heads on the formulation of a viable Occupational Health and Safety Programme. Inspects the entire workplace at least once a month and advises on safety procedures.

DEVELOPS a Work Plan for the Division and oversees its effective implementation – to place higher up.

MONITORS and **EVALUATES** performance of subordinate staff and arranges for identified gaps to be addressed through relevant developmental interventions.

IV. Senior Management Position Description Evaluation:

JOB TITLE: HUMAN RESOURCE MANAGER		JOB CODE NUMBER:			
		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
Q U A L I F I C A T I O N P R O F I L E	1	EDUCATION	A Bachelor's degree in Sociology, Public Administration, Human Resource Management, or related discipline. Post graduate training and certification in Human Resource Management and Industrial Relations.	2	93
	2	EXPERIENCE	Significant experience at a senior management level in all aspects of Human Resource management and development so as to be able to integrate all activities of the Department and coordinate industrial relation activities in collaboration with other Managers.	2	65
	3	EFFICIENCY	Ability to coordinate the Human Resource aspects of the Work Plans of all Operating Units; relevant training and development of the Audit Office staff. Coordinates human resource audits. Assists in coordinating training strategies and oversees delivery of agreed programmes.	1	69
	4	TECHNICAL/ PROFESSIONAL	Incumbent must have high level of interpretive skills relating to policies, statutes, guidelines, directives, agreements and procedures in the Audit Office . Ensures compliance with policies related to recruitment, counselling, handling grievance matters and maintaining human resource records.	1	52
	5	DECISION-MAKING	Required to advise and decide on wide range of Human Resources policies, strategies and operational issues. Must also direct resource mechanisms for monitoring performance standards.	1	48
	6	ANALYTICAL	Often conducts analysis to influence decisions in relation to the processing of data and the identification and resolution of problems which require constant alertness and checking. The work requires planning and preparation and includes varied duties related to the processes and methods of doing the work, interpretation and evaluation processes.	1	45
	7	QUALITY OF WORK/ PRODUCTIVITY	Must be able to satisfy work requirements in a timely and effective manner; with highest standards of accuracy and above normal productivity.	1	71
	8	TEAMWORK	Must be able to organise and lead team to achieve departmental and organisational objectives. Work is evaluated on technical soundness and results. Collaborates with other managerial personnel in setting objectives, allocating resources and assessing performance against expected results.	1	57
	9	SUPERVISION	Provides effective leadership and gives guidance to managers and other staff of the Division. Monitors and evaluates performance and reward and/or remedies perceived performance gaps. Monitors implementation of collective agreements.	2	33
	10	WORKING ENVIRONMENT	The incumbent works in relatively comfortable surroundings. Works as a member of a team around people. Work is mainly sedentary. Occupational travel is required. Position can be affected by high level of stress.	2	47
LICENCES:				TOTAL	580
DATE PREPARED:		PREPARED BY:		REVIEWED AND APPROVED BY:	

THE AUDIT OFFICE OF GUYANA



RULES, POLICIES AND PROCEDURES MANUAL

VOLUME 3 Job and Position Descriptions for the Audit Office

Summary of Volumes

- Volume 1: Regulatory Structure, Systems and Operations
- Volume 2: Manual Describing Job Evaluation Procedures
- Volume 3: Job and Position Descriptions for the Audit Office
- Volume 4: Performance Appraisal Manual

THE AUDIT OFFICE OF GUYANA

VOLUME 3

TABLE OF CONTENTS

Job Structure Placement

- 1. Auditor General's Secretariat**
 - Auditor General
 - Administrative Assistant
- 2. Audit Groups 1, 2, 3 and Forensic Audits**
 - Director (Groups 1, 2, and 3)
 - Audit Manager
 - Audit Supervisor
 - Auditor
 - Assistant Auditor
 - Senior Audit Clerk
 - Audit Clerk
- 3. Human Resource Division**
 - Human Resources Manager
 - Deputy Human Resources Manager, Training and Development
 - Human Resource Officer
 - Registry Supervisor
 - Benefits and Compensation Assistant
 - Secretary
 - Employment Administration Clerk
 - Registry Assistant
 - Driver
 - Office Assistant
 - Maid/Cleaner
 - Handyman
- 4. Finance and Accounts Division**
 - Finance and Accounts Manager
 - Accountant
 - Accounting Assistant, Receipts and Payments
 - Senior Accounts Clerk, Expenditure, Planning and Management
 - Accounts Clerk, Payments
 - Accounts Clerk, Expenditure of Votes
 - Stores Clerk
- 5. Information Technology Division**
 - Information Systems Manager
 - Network Administrator
 - Programmer
 - Supervisor, Computer Operations
 - Computer Service Technician
 - Computer Operator
- 6. Works and Structures**
 - Director, Works and Structures
 - Audit Manager, Works and Structures

JOB/POSITION DESCRIPTIONS

AUDITOR GENERAL'S SECRETARIAT

GRADE	JOB TITLE	POINTS
	Auditor General	
8	Administrative Assistant	388

**THE AUDIT OFFICE
SUPERVISORY JOB DESCRIPTION**

T H E J O B	JOB TITLE: ADMINISTRATIVE ASSISTANT	JOB CODE:
	REPORTS TO: AUDITOR GENERAL	DIVISION: Auditor General's Secretariat

1. SUMMARY STATEMENT:

Responsible for the overall management of the Auditor General's Secretariat and for interfacing with Managerial and other Staff, Visitors, members of the public and Government officials and for facilitating the accurate and timely dissemination of information regarding the **Audit Office's** objectives, programmes and projects.

2. NATURE AND SCOPE OF THE JOB:

The **Administrative Assistant** is required to perform secretarial work of a confidential nature and in this regard undertakes activities associated with making, classifying and filing written records; transmitting and receiving data by machines; word processing and desk-top publishing as well as other administrative duties within the **Office** such as arranging for meetings and conferences; scheduling appointments on the Auditor General's behalf with Senior, Managerial and other Staff of the **Audit Office** also with visitors, members of the Public and Government Officials.

The Incumbent is required to prepare memoranda related to policies, passed down by the Executive Management Committee and prepares records such as notices, minutes and resolutions of meetings and follow-up on requests and tasks assigned by the Auditor General to staff.

The **Administrative Assistant** acknowledges receipt of letters and invitations and determines matters to be dealt with by the Auditor General or directs certain matters to the appropriate Division or person responsible.

The Incumbent must also ensure the confidentiality and/or safe keeping of all information, correspondence, documents, materials and equipment within the Auditor General's Secretariat through the establishment and maintenance of an efficient system of records management in chronological, alphabetical or numeric sequence to allow for easy reference and retrieval when required.

3. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Auditor General

To draft agendas, make arrangements for meetings and to record assignments directed to Senior Management; to review itineraries; to discuss correspondence drafts and organise meetings.

Executive Management Committee

To undertake executive secretarial duties; to report on proceedings of meetings, agendas and liaise on the distribution of documents; to schedule and organise meetings with the Auditor General; to monitor responses to directives and liaise with Managers; to transact business on the Auditor General's behalf.

Senior Management Committee

To liaise as instructed by the Auditor General regarding nature, timing and practices for specified activities.

Audit Office Staff

To make arrangements for meetings and personal appointments.

EXTERNAL:

Technical Assistance/
Government Functionaries

To arrange meetings and circulate topics for discussion and decision making; to arrange meetings on behalf of the Auditor General.

4. DUTIES, WORK FIELD, TRAITS:

		JOB TITLE: Administrative Assistant	JOB CODE NUMBER:				
		DESCRIPTION OF DUTIES:					
D U T I E S R E F U Q U I R E D	J O B R E S P O N S I B I L I T I E S	<p>INTERFACES with personnel at all levels and with visitors/Clients, Government Officials, Diplomatic Representatives and members of the public on the Auditor General's behalf.</p> <p>SCHEDULES and ARRANGES all interviews, meetings, visits and other appointments for the Auditor General and ensures that all necessary physical and protocol requirements are in place. ARRANGES flights, transportation and accommodation for the Auditor General's business travel.</p> <p>FILTERS personal and classified mail to the Auditor General and deals with routine correspondence.</p> <p>ARRANGES distribution of mail and other documentation to members of Staff, senior management staff as required.</p> <p>MONITORS all incoming calls, faxes and messages and makes telephone calls, local and overseas. FOLLOWS UP on enquiries made by the Auditor General.</p> <p>GIVES information of a non-confidential general nature as required by specific personnel; SUPPLIES confidential information on instruction of the Auditor General.</p> <p>ENSURES that all highly classified material, from Senior Managers, are placed under special and confidential cover and recorded in a register. SHREDS and DISPOSES of such material as requested by the Auditor General.</p> <p>MAINTAINS filing system in alphabetic, numerical or chronological sequence in a confidential Registry in the Auditor General's office.</p> <p>ENSURES that the Auditor General's files on standard recurring matters are kept up-to-date and ready for attention and further action.</p> <p>PREPARES minutes and maintains records of minutes of meetings; takes follow-up action on decisions from meetings and circulates directives to appropriate parties.</p> <p>DRAFTS administrative correspondence and minutes of meetings for the Auditor General's consideration, as well as answers to business correspondence as directed.</p> <p>OBTAINS, PROPOSES and MONITORS deadlines for projects/activities, assigned by the Auditor General, and ensures that deadlines are met. PLANS and SCHEDULES follow-up meetings.</p> <p>UNDERTAKES executive secretarial duties including the taking of minutes and the circulation of same.</p> <p>ASSISTS in organising and hosting hospitality functions for outside visitors.</p> <p>PREPARES monthly and quarterly reports on activities within the Auditor General's Office.</p>					
	<p>The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the job holder from carrying out other related activities that may be inherent in the job.</p>						
	W O R K	F I E L D	D E S C R I B E R	<p>WORK FIELD: Typing, Filing, Recording, Communicating, Sorting, Writing, Supervising</p>			
				<p>WORK REQUIREMENTS:</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p><u>MACHINES</u> Typewriter Telex Word Processor Photocopier Facsimile</p> </td> <td style="vertical-align: top;"> <p><u>TOOLS</u> Pens Pencils Ruler Staple Machine Scissors</p> </td> <td style="vertical-align: top;"> <p><u>WORK AIDS</u> Paper, Stamps & Pad, Registers Files, Cabinets Secretarial Manual Stationery, Ledgers Code of Conduct Budget Departmental Work Plan Audit Office Operations Manuals</p> </td> <td style="vertical-align: top;"> <p><u>EQUIPMENT</u> Telephone Intercom Perforator Shredder</p> </td> </tr> </table>			<p><u>MACHINES</u> Typewriter Telex Word Processor Photocopier Facsimile</p>
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5. SUPERVISORY JOB DESCRIPTION EVALUATION:

QUALIFICATIONS PROFILE

JOB TITLE: Administrative Assistant		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F I L E	FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS	
	1	EDUCATION	A Diploma in Public Communication, Public Administration or Management. Advanced certification in Secretarial Science. Computer skills in Word Processing and Spreadsheet management a necessity.	3	62
	2	EXPERIENCE	Secretarial and supervisory skills requiring a minimum of eight years training on the job and in-house programmes in areas such as office practice, public relations and administrative services.	2	65
	3	EFFICIENCY	The Incumbent is responsible for co-ordinating the administrative activities of the Auditor General's Office and consults with the Executive Management Team and Senior Managerial Personnel on the Auditor General's behalf.	2	46
	4	TECHNICAL/ PROFESSIONAL	The Incumbent is generally guided by a Secretarial Procedures Manual. In addition, must use initiative in rescheduling meetings, appointments etc. Must adhere to policies and directives emanating from the Auditor General's Office.	2	35
	5	DECISION-MAKING	Work decisions follow set guidelines. Refers for advice in usual situations.	3	21
	6	ANALYTICAL	Incumbent must be able to plan and direct activities within the Auditor General's Secretariat. Types reports, letters, etc., from hand-written or other copies. Prints and reproduces documents using a variety of office machines such as photocopier, fax machine. May be required to guide and advise Secretaries on theoretical and practical aspects of the job, general office etiquette and the development of personal attributes	2	30
	7	QUALITY OF WORK/ PRODUCTIVITY	Work is evaluated for accurate technical soundness and timeliness in meeting deadlines. Handles correspondence for Auditor General. Acts as a custodian of corporate records and documents. Also has responsibility for maintaining records of minutes of meetings. Prepares agendas for meetings and records decisions taken. Prepares quarterly reports on activities undertaken within the Auditor General's Secretariat. Responsible for security and confidentiality of these records.	2	47
	8	TEAMWORK	The Auditor General makes assignments, defines objectives, priorities, deadlines and the Administrative Assistant works in conformity with the Team. High level of courtesy required in organizing internal/external meetings, on behalf of the Auditor General, and in scheduling meetings and appointments with Government Ministries, Regional and National interests.	2	38
	9	SUPERVISION	Responsible for the completion of given tasks but occasionally required to instruct and direct the work of others, mainly Confidential Secretaries and Office Assistant.	2	33
10	WORKING ENVIRONMENT	Works inside under normal office conditions and around people. Sedentary activity, requiring handling, writing and word processing. May be required to work under high pressure to achieve specific deadlines.	3	32	
LICENCES:			TOTAL:	409	
DATE PREPARED:		PREPARED BY:	REVIEWED AND PREPARED BY:		

JOB/POSITION DESCRIPTIONS

HUMAN RESOURCES DIVISION

GRADE	JOB TITLE	POINTS
12	Manager, Human Resources	580
11	Deputy Human Resources Manager, Training and Development	545
10	Human Resources Officer	
8	Registry Supervisor	366
5	Benefits and Compensation Assistant	272
5	Secretary	295
4	Employment Administration Clerk	243
3	Registry Assistant	255
3	Driver	228
1	Office Assistant	167
1	Maid/Cleaner	172
1	Handyman	

**THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION**

POSITION TITLE:	HUMAN RESOURCES MANAGER	POSITION CODE:	
REPORTS TO:	DIRECTOR OF CORPORATE SERVICES	DEPARTMENT:	HUMAN RESOURCES

I. ACCOUNTABILITY OBJECTIVE:

Responsible and accountable for the planning and the strategic direction with regard to the recruitment, selection, development, deployment and utilization of the staff of the **Audit Office**.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Manager Human Resources** is required to develop, monitor and execute the human resource function of the **Audit Office**, and to determine the values, rules, goals and objectives of the Department; provide advice during the formulation of the corporate and departmental budgets in respect of the human resource issues involved.

The Incumbent must have significant knowledge and experience in:

- Human Resource Management Systems and Organisation Development
- Human Resource Development Systems
- Job Evaluation Systems
- Compensation Structure Development and Administration
- Industrial Relations Practices Administration and Management
- Human Resource Database Management
- Manpower Planning Techniques
- Succession Planning Concepts and Practices
- Occupational Health and Safety

The Incumbent is required to develop policies, initiate and collaborate in relevant programmes for the selection and recruitment procedures, the application of discipline in the work place; the establishment and maintenance of an effective occupational health and safety programme; the implementation of well structured compensation and benefits systems; and the coordination of a comprehensive human resource development programme and a dynamic performance appraisal system.

The **Human Resources Manager** is responsible for ensuring that a favorable industrial relations climate exists and in this regard must negotiate terms and conditions of employment on behalf of the **Audit Office** and monitor the implementation of the Collective Bargaining Agreements. The Incumbent is also required to meet with Union Representatives and other industrial relations personnel to resolve grievances and represent the **Audit Office** at conciliatory proceedings and disputes.

The Incumbent is required to determine and formulate strategies and policies for the effective management of staff relations in general, and of discipline and recommend Disciplinary Procedures in particular, throughout the **Audit Office**; and for formulating negotiating positions with respect to compensation and benefits packages for employees represented by Unions or Staff Associations.

The Incumbent is required to collaborate in discussions and provide advice on the levels of employees who may be represented by Unions/Staff Associations and which levels may be exempt from representation.

The **Human Resources Manager** must determine on an annual basis the **“Major Job Objectives”** for each aspect of the Work Programme and identify and discuss with subordinates the **“Key Results Areas”** to be used as determinants to their performance results on a quarterly basis.

**B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:
(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)**

<u>AREA/TITLE:</u>	<u>RESPONSIBILITY:</u>
INTERNAL:	
Director of Corporate Services	To relate on policy issues, report on the implementation process and furnish monthly reports on all components of the human resource function; to monitor the conduct of human resource audits regarding performance, age, educational achievements and years of service of employees.
Finance and Accounts Manager	To discuss the implications of the implementation of the compensation administration procedures.
Information Technology Manager	To collaborate closely and continuously on the development and maintenance of a comprehensive human resource database; to provide/review reports for management decision-making.
Colleague Managers	To foster consistent and structured liaisons with colleague operational managers; to discuss and review human resource issues and industrial relations problems.
Subordinate Staff	To provide advice, guidance for implementation of policies and procedures, review actions; to evaluate productivity and performance of Department.
Audit Office Staff	To review/discuss policies relating to recruitment, promotion and merit increases; to explain conditions of employment.
Human Resource Management Committee	To regularly brief the Committee on relevant human resource developments; to review results and the effects of strategies and policies implemented and agree new/revised strategies, plans and actions; to discuss measures to improve workplace health and safety;
EXTERNAL:	
Statutory Agencies and Comparator Organisations	To liaise, compare and exchange information on human resource policies and procedures.
Training Institutions	To coordinate training plans, discuss training needs, access suitable resource personnel, equipment and aids.
Unions	To negotiate terms and conditions of employment on behalf of the OAG .

C. **PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:**

DIRECTLY

Human Resources Officer

INDIRECTLY

Benefits and Compensation Clerk
Employment Administration Clerk

D. **EQUIPMENT, MACHINES, TOOLS AND WORK AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:**

MACHINES

Computer
Printer
Fax
Photocopier

TOOLS

Pens
Pencils
Stapler
Calculator

WORK AIDS

Strategic Plan
Human Resource Operations Manual
Job Evaluation Manual
Performance Appraisal Manual

EQUIPMENT

Telephone

III. **PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:**

(The following responsibility statements identify specific duties necessary to attain the Audit Office overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position.)

MANAGES and **DIRECTS** the coordination of Human Resource planning for all the Operational Units of the **Audit Office**, including the attraction of adequately qualified personnel for its various operations.

FORMULATES and **RECOMMENDS** strategies and policies relating to all phases of Human Resource activities.

DEVELOPS and **OVERSEES** the maintenance of systems for accurate personnel records.

COLLABORATES with the Information Technology Division in the integration of Human Resource information systems in the overall Management Information Systems.

COORDINATES the maintenance and development of a comprehensive salary and benefits system, and ensures that payments are made in strict accordance with approved policies and guidelines.

COORDINATES all salary, wage and benefits data for use in union negotiations.

OVERSEES the preparation of all relevant Human Resource statistical data.

PLANS, COORDINATES and **MONITORS** the proper execution of all Statutory and Administrative policies and procedures relating to the training and development of staff.

MONITORS and **ASSESSES** the established performance appraisal system, including procedures for setting standards and reviewing and measuring staff performance on a periodic basis.

CONDUCTS, RESEARCH and **PREPARES** reports concerning labour market conditions in comparator organisations.

DEVELOPS and **MAINTAINS** a manpower plan to facilitate the satisfaction of the manpower requirements of the various operational units of the **Audit Office**.

COLLABORATES with counterpart Departmental Heads on the formulation of a viable Occupational Health and Safety Programme. Inspects the entire workplace at least once a month and advises on safety procedures.

DEVELOPS a Work Plan for the Division and oversees its effective implementation – to place higher up.

MONITORS and **EVALUATES** performance of subordinate staff and arranges for identified gaps to be addressed through relevant developmental interventions.

IV. Senior Management Position Description Evaluation:

JOB TITLE: HUMAN RESOURCE MANAGER		JOB CODE NUMBER:			
		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
Q U A L I F I C A T I O N P R O F I L E	1	EDUCATION	A Bachelor's degree in Sociology, Public Administration, Human Resource Management, or related discipline. Post graduate training and certification in Human Resource Management and Industrial Relations.	2	93
	2	EXPERIENCE	Significant experience at a senior management level in all aspects of Human Resource management and development so as to be able to integrate all activities of the Department and coordinate industrial relation activities in collaboration with other Managers.	2	65
	3	EFFICIENCY	Ability to coordinate the Human Resource aspects of the Work Plans of all Operating Units; relevant training and development of the Office's staff. Coordinates human resource audits. Assists in coordinating training strategies and oversees delivery of agreed programmes.	1	69
	4	TECHNICAL/ PROFESSIONAL	Incumbent must have high level of interpretive skills relating to policies, statutes, guidelines, directives, agreements and procedures in the Audit Office . Ensures compliance with policies related to recruitment, counselling, handling grievance matters and maintaining human resource records.	1	52
	5	DECISION-MAKING	Required to advise and decide on wide range of Human Resources policies, strategies and operational issues. Must also direct resource mechanisms for monitoring performance standards.	1	48
	6	ANALYTICAL	Often conducts analysis to influence decisions in relation to the processing of data and the identification and resolution of problems which require constant alertness and checking. The work requires planning and preparation and includes varied duties related to the processes and methods of doing the work, interpretation and evaluation processes.	1	45
	7	QUALITY OF WORK/ PRODUCTIVITY	Must be able to satisfy work requirements in a timely and effective manner; with highest standards of accuracy and above normal productivity.	1	71
	8	TEAMWORK	Must be able to organise and lead team to achieve departmental and organisational objectives. Work is evaluated on technical soundness and results. Collaborates with other managerial personnel in setting objectives, allocating resources and assessing performance against expected results.	1	57
	9	SUPERVISION	Provides effective leadership and gives guidance to managers and other staff of the Division. Monitors and evaluates performance and reward and/or remedies perceived performance gaps. Monitors implementation of collective agreements.	2	33
	10	WORKING ENVIRONMENT	The incumbent works in relatively comfortable surroundings. Works as a member of a team around people. Work is mainly sedentary. Occupational travel is required. Position can be affected by high level of stress.	2	47
LICENCES:				TOTAL	580
DATE PREPARED:		PREPARED BY:		REVIEWED AND APPROVED BY:	

**THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION**

POSITION TITLE:	DEPUTY HUMAN RESOURCE MANAGER, TRAINING & DEVELOPMENT	POSITION CODE:	
REPORTS TO:	MANAGER, HUMAN RESOURCES	DIVISION:	HUMAN RESOURCES

I. ACCOUNTABILITY OBJECTIVE:

Responsible for co-ordinating the identification of training needs of staff of the **Office**, and the design and implementation of relevant human resource development programmes that will benefit both individuals and working groups of the **Office**.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Deputy Human Resources Manager, Training & Development** is required to assist in the formulation of strategies and programmes aimed at upgrading all levels of employees, in accordance with the Policy of the **Office** and in liaison with all Functional Heads and other relevant managers; as well as:

- To organise orientation of employees
- To develop a Manpower Plan which will guide recruitment and promotion policies
- To identify human resources potential for growth and provide the necessary developmental support
- To provide assistance for employees committed to self-improvement and the benefit of the **Office**, respectively
- To organise trained trainers with capability in course design and execution

The incumbent co-ordinates the procurement and maintenance of materials relevant to the content and delivery of the respective programmes, as well as arranges for contributions by and participation of relevant expertise from within the organisation, as well as external resource personnel.

The **Deputy Human Resources Manager, Training & Development** is responsible for the compilation and maintenance of database of sources of relevant training materials, and of institutions and agencies whose resource capabilities can be utilised for training and development.

The **Deputy Human Resources Manager, Training & Development** must determine on an annual basis the "**Major Job Objectives**" for each aspect of the Work Programme and identify and discuss with subordinates the "**Key Results Areas**" to be used as determinants to their performance results on a quarterly basis.

B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:
 (The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Manager Human Resources Division	To review the requirements for training of the Office's Staff; to ensure the design of pertinent curricula; to monitor and appraise programmes ensure the functioning of support and evaluation services.
Human Resources Officer	To arrange appropriate sessions of orientation for new recruits as well as information briefings for existing employees; to collaborate in the design, preparation and delivery of training, specifically in the management of the Grievance Procedure and the Disciplinary Code; to organise programmes of relevant training in Occupational Health and Safety.
Departmental Heads	To ensure co-operation in providing employees with the opportunity for development, through appropriate education and training; to discuss structured career paths as part of a carefully designed Succession Plan; to advise and agree on the design, preparation and delivery of training programmes generally.

EXTERNAL:

Training Institutions and Agencies/ Personnel Trainers	To review training needs of the OAG and to discuss the design and delivery of training programmes of relevance to Office's Staff
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C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

Administrative Services Assistant

INDIRECTLY

Office Assistant
 Driver
 Cleaner

D. EQUIPMENT, MACHINES, TOOLS AND WORK AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

MACHINES

Computer
 Fax
 Photocopier
 Printer
 Video-Recorder
 TV Monitor

TOOLS

Pens
 Pencils
 Ruler
 Markers

WORK AIDS

Human Resource Operations Manual
 Department Work Plans
 Department Budgets
 Job Evaluation Manual
 Performance Appraisal Manual
 Disciplinary Code
 Flipchart
 Communications Manual
 Films
 Handouts, other reading material
 Manuals
 Multimedia Visual Aids

EQUIPMENT

Telephone
 Calculator
 Overhead Projector

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES

(The following responsibility statements identify specific duties necessary to attain Office's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position.)

FORMULATES comprehensive Human Resource Development Plans for approval by the Manager, Human Resources Division and coordinates the implementation of all approved training activities.

PREPARES and obtains approval for appropriate budgetary allocations to fund the activities of the Human Resource Development programmes.

CO-ORDINATES the procurement and maintenance of all material relevant to the content and delivery of the respective programmes.

RECOMMENDS type and level of programmes to be implemented to upgrade employees' skills in accordance with the **Office's Training Plan** and to facilitate employees' understanding of and adaptation to the change process.

ARRANGES for contributions by and participation of relevant expertise from within the organisation and from external resource personnel.

COMPILES a database of sources of relevant training materials, and of institutions and agencies whose resource capabilities can be utilised for training and development.

PREPARES evaluation reports on respective training exercises as well as on individual participant performance.

CONDUCTS training sessions for employees, using lecture-demonstrations, manuals and audio-visual aids. Undertakes research into teaching aids and advises on introduction of such aids in **Office**.

IV. SENIOR MANAGEMENT POSITION DESCRIPTION EVALUATION:

JOB TITLE: Deputy Human Resources Manager, Training & Development			JOB CODE NUMBER:		
Q U A L I F I C A T I O N P R O F E S S I O N A L		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
	1	EDUCATION	Bachelor's Degree with specialisation in Human Resource Management, Economics, Business Management, or Sociology	2	93
	2	EXPERIENCE	A teaching professional with broad-based knowledge in the design, preparation and delivery of training programmes. Must be familiar with teaching methodologies	2	65
	3	EFFICIENCY	Knowledge of the systems approach to training; various methodologies and techniques of training to develop programmes to upgrade all levels of employees. Requires constant applications of teaching skills.	1	69
	4	TECHNICAL/ PROFESSIONAL	Ability to design, develop and evaluate training programmes: Use of manpower planning and succession planning concepts, techniques and practices. Coordinates all activities and resources related to training, as advised.	1	52
	5	DECISION MAKING	The incumbent is required to recommend the selection and development of teaching aids, training handbooks, demonstration models, multimedia visual aids and reference material.	2	32
	6	ANALYTICAL	Generally operates in accordance with approved training plan and timetable. Recommends content of courses and methods of examination. Implements assessment criterion.	1	45
	7	QUALITY OF WORK/ PRODUCTIVITY	Make recommendations for the development of training programmes on career choices and further education/training which may be desirable. Maintains a library of all training documentations, other materials; and effective storage of equipment and aids.	1	71
	8	TEAMWORK	Maintains contacts with Managers to prepare training programmes for employees of the Office and to understand the identified work situations requiring preventive or remedial training for employees.	2	38
	9	SUPERVISION	Responsible for co-ordinating the delivery of instructional methods in specific areas of the Office's operations, as well as the preparation of materials for training interventions.	2	33
		WORKING ENVIRONMENT	Works in a classroom setting. Delivers lecturers and conducts training sessions, administers, evaluates work.	2	47
LICENCES:				TOTAL:	545
DATE PREPARED		PREPARED BY:		REVIEWED AND APPROVED BY:	

**THE AUDIT OFFICE
SUPERVISORY JOB DESCRIPTION**

T H E J O B	JOB TITLE:	REGISTRY SUPERVISOR	JOB CODE:	
	REPORTS TO:	DIRECTOR, MANAGEMENT SERVICES	DIVISION:	MANAGEMENT SERVICES
			SECTION/UNIT:	REGISTRY

1. SUMMARY STATEMENT:

Responsible for directing and coordinating a centralized record management system in the **Audit Office**.

2. NATURE AND SCOPE OF THE JOB:

The **Registry Supervisor** is responsible for receiving, verifying and processing documents, including incoming and outgoing mail and overseeing the documentation of same in suitable registers, as well as for monitoring the use of authorized classification lists and the development of new subject headings.

The Incumbent is required to provide strategic guidance to staff in responding to the needs of Divisions by way of preparing documents, operating filing systems in alphabetic, numeric or chronological sequence.

The **Registry Supervisor** also ensures the proper tagging and securing of outgoing mailbags and follows up queries regarding non-receipt of mail.

The Incumbent is also required to perform a records inventory for all Divisions within the **Office** to ensure that the Records Retention Programme covers all major records. Such an inventory might consist of a list of records as a detailed inventory of each record series.

In this regard the incumbent must determine timetables for transferring active records to inactive or archival storage or for destroying obsolete or unnecessary records.

The **Registry Supervisor** is also required to recommend changes or modifications to the procedures for coding systems and filing methods and must ensure that storage facilities are adequate for **Office's** records and that the Registry's floor plan and storage facilities provide adequate space.

3. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL

Director, Management Services To discuss and review system of classification, to review storage and retrieval, and agree means of addressing related complaints; to discuss staff and equipment needs.

Human Resource Division To discuss/solve human resource issues affecting the Section; to review performance assessment and training plans; to undertake word processing activities; to arrange for the servicing of office equipment

Finance and Accounts Division To discuss/obtain administrative support including procurement of supplies needed in the Registry.

Information Technology Division To obtain timely and efficient user support to resolve technical problems and maintain integrity of the Section's Database and computerised record management system.

Registry Staff To direct and assist in searching files to retrieve lost or missing records; to direct the periodic disposal of obsolete files.

Administrative Assistant/Confidential Secretary To coordinate activities in maintaining central record files; to ensure compliance with Registry procedures.

EXTERNAL

Government Archivist To discuss strategies for retention and disposal of non-current records; to obtain information and references.

4. DUTIES, WORK FIELD, TRAITS:

<p style="text-align: center;">D U T I E S R E Q U I R E D</p> <p style="text-align: center;">T O F U L F I L L I E S</p>	<p>JOB TITLE: Registry Supervisor JOB CODE NUMBER:</p>				
	<p>MAINTAINS a system of record management to facilitate retrieval of information from Registry files which are stored in numerical, chronological or alphabetic sequence, in cabinets.</p> <p>ENSURES expeditious delivery of all mail to locations/persons addressed.</p> <p>ATTENDS to queries from staff in relation to type of process; identifies mistakes and makes corrections as are necessary.</p> <p>VERIFIES documents received; and ensures that they are correctly recorded before distribution to respective Departments.</p> <p>PERUSES documents for accuracy and classification for appropriate filing.</p> <p>PREPARES documentation and arrangements for collection and dispatch of packages by courier.</p> <p>MONITORS the economical utilization of paper, diskettes and other information bearing media and ensures the safe and secure accommodation for both records and equipment.</p> <p>ENSURES that all correspondence received is recorded in mail Register. This involves recording date of correspondence, from whom received, subject, to whom routed and where filed.</p> <p>ENSURES that the files are maintained in good condition to preserve the records; opens new files when required and ensures that closed files are properly stored.</p> <p>PROVIDES assistance to Staff such as attending to requests for opening and closing volumes of files and requests for photocopying of documents from files.</p> <p>OPENS new volumes and closes old volumes of files depending on the size and content of correspondence and rearranges files in cabinets when needed.</p> <p>READS, numbers, indicates references when necessary; files and routes correspondence for necessary action and attends to responses from Staff of other Divisions.</p> <p>REVIEWS and discusses with Director, Management Services the record retention schedules and record keeping requirements of the Office to determine timetables for transferring active records to inactive records or archival storage, or for destroying obsolete or unnecessary records.</p> <p>SUPERVISES and gives guidance to Registry clerical staff so as to ensure that assigned duties are performed in a responsible and efficient manner.</p> <p>PARTICIPATES in the periodic review of individual staff performance and makes recommendations for appropriate action including training.</p>				
<p>The above responsibility statements identify specific duties necessary to attain the Office overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.</p>					
<p style="text-align: center;">W O R K</p> <p style="text-align: center;">F I L D</p> <p style="text-align: center;">E A T A</p>	<p>WORK FIELD: Storing, transmitting</p> <p>WORK REQUIREMENTS:</p> <table border="0" style="width: 100%;"> <tr> <td style="vertical-align: top; width: 33%;"> <p><u>MACHINES</u> Computers Fax machines Photocopiers Printers Typewriter</p> </td> <td style="vertical-align: top; width: 33%;"> <p><u>TOOLS</u> Pens Pencils Stapler</p> </td> <td style="vertical-align: top; width: 33%;"> <p><u>WORK AIDS</u> File Plan, Index cards Register, File lists Mail Register, File Jackets Laces, Pencils Paper, Markers Desk Trays, Filing Cabinets Stencil, Rulers, Dexion Scale Postage Stamps, Stationery Records Management Procedures Manual</p> </td> <td style="vertical-align: top; width: 33%;"> <p><u>EQUIPMENT</u> Telephone Spiral Binder Shredder</p> </td> </tr> </table>	<p><u>MACHINES</u> Computers Fax machines Photocopiers Printers Typewriter</p>	<p><u>TOOLS</u> Pens Pencils Stapler</p>	<p><u>WORK AIDS</u> File Plan, Index cards Register, File lists Mail Register, File Jackets Laces, Pencils Paper, Markers Desk Trays, Filing Cabinets Stencil, Rulers, Dexion Scale Postage Stamps, Stationery Records Management Procedures Manual</p>	<p><u>EQUIPMENT</u> Telephone Spiral Binder Shredder</p>
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5. SUPERVISORY JOB DESCRIPTION EVALUATION:

QUALIFICATION PROFILE

JOB TITLE: Registry Supervisor		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
	1	EDUCATION	GCE/CXC: 5 'O' Levels including English and Mathematics. Diploma in Secretarial Science, Certificate in Registry Records Management. Certificate in Computer Studies.	3	62
	2	EXPERIENCE	Extensive experience in administering a records management system and in maintaining national records at Office in manual and computerized formats.	3	43
	3	EFFICIENCY	Co-ordinates varied activities requiring moderate depth of analysis and work planning. Ensures staff respond to demands of service to be provided to other Departments.	2	46
	4	DECISION – MAKING	Decides in conjunction with Department Head the period of time records necessary for operational, legal, fiscal, historical or other purposes, should be retained by the Office . Authorises/prioritises photocopying requests.	2	35
	5	ANALYTICAL	Enforces the general records management programme of the Office , including specifically the records retention programme. The incumbent is also required to document the destruction and or mislocation of records, as well as audit reports indicating compliance with the records retention programme and records management programme.	3	21
	6	TECHNICAL/ PROFESSIONAL	Responsible for recording accurate records of documents likely to be of subsequent significance. Deals with Departmental correspondence relating to process. Oversees the maintenance, transmittal, conservation, storage and disposal of official documents. Prepares monthly attendance Reports for Staff.	3	20
	7	QUALITY OF WORK/ PRODUCTIVITY	Timeliness, accuracy and retrievability are factors that must satisfy requirements of Office . Organises daily work routine and monitors productivity of staff.	2	47
	8	TEAMWORK	Must collaborate with staff of other Departments as well as own staff. Persuasive style most useful in assigning work and indicating deadlines for completion.	3	25
	9	SUPERVISION	The Incumbent is required to supervise the work of Registry Clerks, Office Equipment Operator and Office Assistant in receiving, verifying, accepting documents for processing.	3	22
10	WORKING ENVIRONMENT	Job requires physical demands related to form perception, clerical perception and finger dexterity. The Incumbent works in relatively comfortable surroundings, around people.	2	47	
LICENCES:				TOTAL:	366
DATE PREPARED:		PREPARED BY:		REVIEWED AND APPROVED BY:	

THE AUDIT OFFICE
NON-MANAGEMENT JOB DESCRIPTION

T H E J O B	<p>JOB TITLE: BENEFITS & COMPENSATION CLERK</p> <p>REPORTS TO: SALARY & BENEFITS OFFICER</p> <p>JOB CODE:</p> <p>DEPARTMENT: HUMAN RESOURCES</p> <p>SECTION: HUMAN RESOURCE ADMINISTRATION</p>				
SUMMARY STATEMENT	Calculates wages and salaries according to approved rates and prepares and verifies payroll summary to ensure that employees' earnings are correctly recorded.				
J O B D E S C R I P T I O N S P E C I F I C A T I O N S	<p>DESCRIPTION OF DUTIES:</p> <p>CALCULATES wages and salaries for non-management employees according to approved Salary Structure; prepares and verifies Payroll Summary to ensure that employees' salaries and benefits are in accordance with the Salary Structure and Benefits System.</p> <p>EXAMINES attendance records to determine time worked by employees for pay purposes; maintains statistical data.</p> <p>CALCULATES allowances and deductions according to approved rates and registers information on individual salary records.</p> <p>APPLIES compensation adjustments to salaries and merit increases according to pay policy.</p> <p>HANDLES pay-related queries from employees.</p> <p>UPDATES computerised payroll system and ensures correct interface with the Finance and Human Resource Databases.</p> <p>ENSURES accurate deductions of appropriate statutory amounts e.g. Tax, NIS, Insurance.</p>				
<p>The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.</p>					
WORK FIELD DATA	<p>WORK FIELD: WORK REQUIREMENTS:</p> <table style="width: 100%; border: none;"> <tr> <td style="vertical-align: top;"><u>MACHINES</u> AS 400 Operating System Computers (PCs) Fax Modem Tape Drive Photocopier Printer Scanner</td> <td style="vertical-align: top;"><u>TOOLS</u> Software and Hardware Tools Pens Pencils Stapler</td> <td style="vertical-align: top;"><u>WORK AIDS</u> Staff Rules and Regulations Compensation Manuals Job Evaluation Manual Benefits Policies Human Resource Operations Manual Job Description Manual</td> <td style="vertical-align: top;"><u>EQUIPMENT</u> Telephone Servers Hubs Bridges Calculator</td> </tr> </table>	<u>MACHINES</u> AS 400 Operating System Computers (PCs) Fax Modem Tape Drive Photocopier Printer Scanner	<u>TOOLS</u> Software and Hardware Tools Pens Pencils Stapler	<u>WORK AIDS</u> Staff Rules and Regulations Compensation Manuals Job Evaluation Manual Benefits Policies Human Resource Operations Manual Job Description Manual	<u>EQUIPMENT</u> Telephone Servers Hubs Bridges Calculator
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QUALIFICATIONS PROFILE

JOB TITLE: Benefits & Compensation Clerk

JOB CODE NUMBER:

	FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Five (5) GCE 'O' – Level or CXC General up to Grade II including English and Mathematics or Principles of Accounts plus FCA plus one (1) years' experience in Auditing or Accounting; Level 1 ATP, AAT or CAT plus one (1) years' experience as an Audit Clerk.	5	27
2	EXPERIENCE	At least two years experience in computing gross and net pay using calculator or spreadsheet to prepare payroll summary. Must be familiar with the wage and salary administration procedures.	4	29
3	EFFICIENCY	Ensures ready availability of relevant information to colleagues and other staff and coordinates payment with receipt of approved documentation and with payroll schedule.	3	31
4	TECHNICAL/ PROFESSIONAL	The incumbent is trained to examine attendance records to determine time worked by employees; to calculate allowances and deductions according to approved rates and to register information on individual salary records.	3	23
5	DECISION MAKING	Decisions are related to carrying out the operations according to the Wage & Salary Administration procedures. Timeliness in processing payments is important to the job.	3	21
6	ANALYTICAL	Analysis required to apply rules and processes to computations of emoluments and entitlements.	2	30
7	QUALITY OF WORK/ PRODUCTIVITY	Ensures correctness of calculations; maintains computerised records, and ensures correct maintenance of payroll information.	3	32
8	TEAM WORK	Completes clearly defined straightforward assignments and reports appropriately to Supervisors.	3	25
9	SUPERVISION	Works as instructed and refers to Supervisor all matters not specifically covered in the guidelines.	3	22
10	WORKING ENVIRONMENT	The work environment involves everyday discomforts, which require normal safety conditions	3	32

LICENCES:		TOTAL	272
DATE PREPARED:	PREPARED BY:	REVIEWED AND APPROVED BY:	

**THE OFFICE AUDIT
NON-MANAGEMENT JOB DESCRIPTION**

T H E	J O B	JOB TITLE: EMPLOYMENT ADMINISTRATION CLERK		JOB CODE:																																																				
		REPORTS TO: ASSISTANT MANAGER, HUMAN RESOURCE ADMINISTRATION		DIVISION: HUMAN																																																				
		RESOURCE																																																						
SUMMARY STATEMENT		Responsible for assisting in personnel administration activities and for compiling and maintaining personnel records.																																																						
D U T I E S R E Q U I R E D	J O B R E S P O N S I B I L I T I E S	<p>DESCRIPTION OF DUTIES:</p> <p>SCREENS applications for non-supervisory jobs according to information relating to education, training and work experience, observing physical and personal qualities to determine suitability of applicants for consideration by Employment Administration Officer.</p> <p>REGISTERS receipts of job applications and checks references submitted by applicants.</p> <p>TRANSMITS references for examination and final evaluation.</p> <p>RECEIVES notification of results of selection process.</p> <p>PREPARES documentation for establishment of personnel records/personal file and updates computer records.</p> <p>COMPLETES, as directed, introductory letter to assigned Department and refers new employee to place of employment.</p> <p>PREPARES for approval/advice quantum of remuneration to be paid and notifies Payroll Section for adding new staff to Payroll.</p> <p>ADMINISTERS the National Insurance Scheme and other statutory procedures.</p> <p>MAINTAINS and ensures confidentiality of personnel records; liaises and effects computerisation.</p> <p>ISSUES documents such as leave and assessment forms, time cards and attendance registers as instructed.</p> <p>PROCESSES leave applications.</p> <p>IDENTIFIES, investigates and resolves discrepancies to enable smooth flow of payroll processing.</p> <p>MAY assist in administering and scoring tests as directed.</p> <p>ISSUES identification cards and employment policy booklets.</p>																																																						
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QUALIFICATIONS PROFILE

JOB TITLE: EMPLOYMENT ADMINISTRATION CLERK

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	Degrees	Points
1	EDUCATION	Four GCE 'O' Levels/CXC; PSM Clerical Examination, Ordinary Certificate in Business Studies/Ordinary Certificate in Commerce.	5	27
2	EXPERIENCE	A minimum of three years experience in general personnel and human resource administration duties.	4	29
3	EFFICIENCY	Undertakes a variety of Human Resource activities. Issues identification cards and Policies and Procedures Manual. Notes routine complaints and refers same for attention. Maintains employees; records.	3	31
4	TECHNICAL/ PROFESSIONAL	Understanding of a wide range of principles and practices in the field of Human Resource Management, salary administration and the administration of employee benefits.	3	23
5	DECISION- MAKING	Incumbent must plan activities to meet pre-determined deadlines. Routine tasks carried out strictly according to procedures.	3	21
6	ANALYTICAL	Requires analysis of personnel data for processing within defined parameters. Performance of duties requires depth of analysis, and interpretation of all employment laws and regulations.	2	30
7	QUALITY WORK/ PRODUCTIVITY	Works in accordance to specific guidelines and statutory requirements. Work must be accurate and reliable when tabulating time-sheets, attendance registers, leave applications, pay sheets.	3	32
8	TEAMWORK	Completes clearly defined straightforward assignments and reports appropriately to Supervisor.	3	25
9	SUPERVISION	The employee is required to carry out specific directives in relation to job. Controversial matters are referred to Supervisor.	3	22
10	WORKING ENVIRONMENT	Minimal exposure to physical risks. Works inside, usually in daytime around people. Sedentary work in normal office conditions.	3	32
LICENCES:			TOTAL	272
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

**THE AUDIT OFFICE
NON MANAGEMENT JOB DESCRIPTION**

T H E	J O B	JOB TITLE: REGISTRY ASSISTANT	JOB CODE:				
		REPORTS TO: REGISTRY SUPERVISOR	DIVISION:				
			SECTION: REGISTRY				
SUMMARY STATEMENT		Responsible for typing documents from written drafts and performing related clerical duties.					
D U T Y R E S P O N S I B I L I T I E S	J O B D E S C R I P T I O N	DESCRIPTION OF DUTIES: REVIEWS documents received to ascertain format or changes to be made and selects appropriate stationery or form. TYPES correspondence, business forms and documents into word-processing machines and prints documents. FILES correspondence and other documents, records information in books and registers to compile office records. REPRODUCES and collates documents as required. OPERATES office machines such as photocopier, calculating machines. PERFORMS other clerical duties such as registering and distributing mail, and receiving and recording telephone messages.					
The above responsibility statements identify specific duties necessary to attain the Office 's overall objectives while not precluding the job holder from carrying out other related activities that may be inherent in the job.							
W O R K F I E L D D A T A	WORK FIELD: Typing, Filing, Recording, Sorting, Word Processing. WORK REQUIREMENTS: <table style="width: 100%; border: none;"> <tr> <td style="width: 25%; vertical-align: top;"> <u>MACHINES</u> Word Processor Typewriter Photocopier Scanner Fax </td> <td style="width: 25%; vertical-align: top;"> <u>TOOLS</u> Pens Pencils Ruler Staple Machine Scissors </td> <td style="width: 25%; vertical-align: top;"> <u>WORK AIDS</u> Secretarial Procedural Manual Paper Stamps & Pad Register Files Documents Cabinets Despatch Book Log Book Mail Book </td> <td style="width: 25%; vertical-align: top;"> <u>EQUIPMENT</u> Telephone Intercom Shredder </td> </tr> </table>			<u>MACHINES</u> Word Processor Typewriter Photocopier Scanner Fax	<u>TOOLS</u> Pens Pencils Ruler Staple Machine Scissors	<u>WORK AIDS</u> Secretarial Procedural Manual Paper Stamps & Pad Register Files Documents Cabinets Despatch Book Log Book Mail Book	<u>EQUIPMENT</u> Telephone Intercom Shredder
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QUALIFICATION PROFILE

JOB TITLE: Registry Assistant

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Five GCE 'O' level or CXC General Proficiency subjects including English; Intermediate typewriting; Intermediate English. Computer skills in Word Processing and Spreadsheet Management are a necessity.	5	27
2	EXPERIENCE	Clerical skills required through on-the-job training as well as in-house programmes in Office Practice and Administrative Procedures in a Registry environment.	4	29
3	EFFICIENCY	Files correspondence and other documents; enters information in register; reproduces documents; collates documents and operates office machines/equipment with accuracy and in a timely manner.	3	31
4	TECHNICAL/ PROFESSIONAL	Compliance with Registry procedures and practices required in executing job duties. Incumbent guided by Procedural Manuals including File Plan. Checks files before routing.	3	23
5	DECISION MAKING	Decisions are elementary and are related to checking work before submission. Plans activities to meet pre-determined deadlines.	3	21
6	ANALYTICAL	Compliance with Registry procedures and practices required in executing job duties. Incumbent guided by Procedural Manuals including File Plan. Checks files before routing.	3	20
7	QUALITY OF WORK/ PRODUCTIVITY	Checks work for errors; checks grammar, syntax and presentation to ensure that work is of a high standard. Quality of work can affect image of the Office .	3	32
8	TEAMWORK	The Supervisor indicates individual assignments and ensures that finished work is accurate and in compliance with established procedures.	3	25
9	SUPERVISION	Responsible for the completion of clearly defined straight forward assignments	4	15
10	WORKING ENVIRONMENT	Works inside, daytime and around people. Sedentary work, requiring handling of records, word processing and entering information in registers. Ordinary talking required. Reaching and lifting files and documents.	3	32
LICENCES:			TOTAL:	255
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

THE AUDIT OFFICE

NON- MANAGEMENT JOB DESCRIPTION

<p>T H E J O B</p>	<p>J O B T I T L E: DRIVER</p> <p>R E P O R T S T O: SUPERVISOR, TRANSPORT</p> <p>J O B C O D E:</p> <p>D I V I S I O N: HUMAN RESOURCES</p> <p>S E C T I O N: ADMINISTRATION</p>				
<p>S U M M A R Y S T A T E M E N T</p>	<p>To operate motor vehicle to provide transportation for staff and other authorised persons on official assignments and facilitate the movement of materials and equipment, as required.</p>				
<p>D U T Y R E S P O N S I B I L I T I E S</p>	<p>D E S C R I P T I O N O F D U T I E S:</p> <p>C A R R I E S out daily routine checks of vehicle: Checks fuel, oil and water levels and ensures scheduled servicing, so that vehicle remains generally operable.</p> <p>R E C O R D S destinations and logs mileage travelled, time of journey and reasons for delays.</p> <p>R E C E I V E S OAG Staff, Guests and Official Visitors and transports them safely to destinations as directed.</p> <p>D R I V E S, C L E A N S and P E R F O R M S routine minor repairs to vehicle. Reports defects to Supervisor.</p> <p>C O N S U L T S with Supervisor and receives instruction on persons or goods to be transported, pick-up points and destination.</p> <p>C O L L E C T S and D I S P A T C H E S documents as directed and delivers emergency mail.</p> <p>R E P O R T S all accidents as soon as possible after occurrence.</p> <p>P R E S E N T S requisitions for fueling of vehicles and signs for receipt of fuel. R E T U R N S voucher to Supervisor.</p> <p>M A Y B E required to work out of Georgetown on assignment to Region.</p>				
<p>The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the job holder from carrying out other related activities that may be inherent in the job.</p>					
<p>W O R K F I E L D D A T A</p>	<p>W O R K F I E L D: Driving, Transporting</p> <p>W O R K R E Q U I R E M E N T S:</p> <table border="0"> <tr> <td data-bbox="310 1591 617 1843"> <p><u>MACHINES</u> Motor Vehicles - Cars - Buses - Land Cruiser - Land Rover</p> </td> <td data-bbox="617 1591 893 1843"> <p><u>TOOLS</u> Repair Tool Kit Service Manuals Jack & Handle Pressure Gauge Cleaning Tools Pen Pencil Spanner</p> </td> <td data-bbox="893 1591 1201 1843"> <p><u>WORK AIDS</u> Log Book, Mail Books Maintenance Schedule Standard Operating Schedule Accident Statements Requisition to Purchase Vehicle Maintenance Record</p> </td> <td data-bbox="1201 1591 1575 1843"> <p><u>EQUIPMENT</u> Radio Phone Telephone Battery Charger Fire Extinguisher Vacuum Cleaner Washer Compressor</p> </td> </tr> </table>	<p><u>MACHINES</u> Motor Vehicles - Cars - Buses - Land Cruiser - Land Rover</p>	<p><u>TOOLS</u> Repair Tool Kit Service Manuals Jack & Handle Pressure Gauge Cleaning Tools Pen Pencil Spanner</p>	<p><u>WORK AIDS</u> Log Book, Mail Books Maintenance Schedule Standard Operating Schedule Accident Statements Requisition to Purchase Vehicle Maintenance Record</p>	<p><u>EQUIPMENT</u> Radio Phone Telephone Battery Charger Fire Extinguisher Vacuum Cleaner Washer Compressor</p>
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QUALIFICATIONS PROFILE

JOB TITLE: Driver

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Preferably post primary education leading to some certification in Motor Vehicle Maintenance.	6	18
2	EXPERIENCE	At least three years adult experience with licence to drive different types of vehicles. Exposure to training in Defensive Driving.	4	29
3	EFFICIENCY	Receives instructions from Supervisor and coordinates movement of passengers and goods within specific time frames.	4	20
4	TECHNICAL/ PROFESSIONAL	The incumbent must adhere to road safety requirements; maintenance of vehicle usage schedule and preventative maintenance schedules. Must also comply with the Office's Standard Operating Procedures.	5	16
5	DECISION- MAKING	Occasionally required to meet different deadlines and satisfy specific requests such as prioritising with competing requests. Simple routine decisions made daily. Decision-making and problem-solving are therefore not complex operations.	3	21
6	ANALYTICAL	The actions of the incumbent are influenced by the traffic regulations and clearly defined rules and procedures of the organisation.	4	13
7	QUALITY OF WORK/ PRODUCTIVITY	Required to be consistent in the discharge of routine and repetitive tasks. Basic understanding of routine vehicle maintenance, and ability to conduct simple commercial transactions. Incumbent is required to interpret addresses of correspondence to make correct delivery decisions.	3	25
8	TEAM WORK	Must be supportive of all staff served. Works under guidance of Supervisor. The Incumbent communicates with immediate Supervisor on operational needs of the vehicle, and staff requiring transportation.	4	17
9	SUPERVISION	Direct instructions are given in relation to tasks to be done. The employee works as instructed to transport passengers, goods and material.	3	22
10	WORKING ENVIRONMENT	Sedentary work. Responsible for safety of staff and other passengers transported. Exposed to some hazards in traffic. Physical conditions generally comfortable. Ordinary hearing and vision beyond 6 meters with depth perception, ability to adjust focusing required, Must exercise care and attention in use of vehicle and in road safety.	2	47
LICENCES: Driver's; Mini Bus			TOTAL:	228
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

**THE AUDIT OFFICE
NON MANAGEMENT JOB DESCRIPTION**

T H E	J O B	JOB TITLE: OFFICE ASSISTANT	JOB CODE:				
		REPORTS TO: HUMAN RESOURCES OFFICER	DIVISION: HUMAN RESOURCES				
SUMMARY STATEMENT		Responsible for collecting, sorting and delivering mail, documents and other items and performing simple clerical tasks for the Office .					
D U T Y R E S P O N S I B I L I T I E S		DESCRIPTION OF DUTIES: RECORDS items for despatch, sorts mail and reconciles with Despatch Record Book. Records delivery of items in Despatch Book. DELIVERS all 'hand' mail, clears dips and distributes files as requested; obtains recipients' signatures as required. OPERATES photocopier and other office machines as required. ASSISTS in moving and lifting of office equipment and furniture. ENSURES that all lights and electrical appliances are switched off when not in use, or at the end of the day, before leaving office building. MAKES occasional purchases as directed. ENSURES proper documentation of invoices and receipts and adherence to purchasing instructions. MAY OPEN and lock premises. PERFORMS other related duties as required from time to time.					
The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the job holder from carrying out other related activities that may be inherent in the job.							
WORK FIELD DATA		WORK FIELD: Cleaning, Maintaining, Recording WORK REQUIREMENTS: <table style="width: 100%; border: none;"> <tr> <td style="width: 25%;"><u>MACHINES</u> Motor Cycle Photocopier Facsimile Printer Scanner Binder Shredder</td> <td style="width: 25%;"><u>TOOLS</u> Repair Tool Kit Pen Pencil</td> <td style="width: 25%;"><u>WORK AIDS</u> Despatch Book Log Book, Mail Books Post Office Box Key Weather gear</td> <td style="width: 25%;"><u>EQUIPMENT</u></td> </tr> </table>		<u>MACHINES</u> Motor Cycle Photocopier Facsimile Printer Scanner Binder Shredder	<u>TOOLS</u> Repair Tool Kit Pen Pencil	<u>WORK AIDS</u> Despatch Book Log Book, Mail Books Post Office Box Key Weather gear	<u>EQUIPMENT</u>
<u>MACHINES</u> Motor Cycle Photocopier Facsimile Printer Scanner Binder Shredder	<u>TOOLS</u> Repair Tool Kit Pen Pencil	<u>WORK AIDS</u> Despatch Book Log Book, Mail Books Post Office Box Key Weather gear	<u>EQUIPMENT</u>				

QUALIFICATION PROFILE

JOB TITLE: Office Assistant

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Preferably post primary education leading to some certification; particularly in English.	6	18
2	EXPERIENCE	Must have understanding of office requirements and procedures governing the operations of premises. Previous experience in receiving and dispatching may be an advantage.	5	13
3	EFFICIENCY	The incumbent is required to understand addresses on correspondence, to make correct delivery decisions and must have ability to conduct simple commercial transactions.	5	14
4	TECHNICAL/ PROFESSIONAL	Must follow office procedures/ instructions for delivering mail and items and when using office machines.	5	10
5	DECISION – MAKING	Occasionally required to meet different deadlines and satisfy specific requests. Simple routine decisions made daily regarding these. The incumbent decides the best order for performing routine duties.	5	9
6	ANALYTICAL	Must follow office procedures/ instructions for delivering mail and items and when using office machines.	5	9
7	QUALITY OF WORK/ PRODUCTIVITY	Required to be consistent in the discharge of routine and repetitive tasks. Checks and delivers outgoing mail and sorts out incoming mail.	4	21
8	TEAM WORK	Must be supportive of all staff served. Works under guidance of Supervisor.	5	11
9	SUPERVISION	Direct instructions are given in relation to tasks to be done. The employee works as instructed and consults with the Supervisor on all matters not covered in the original instructions.	4	15
10	WORKING ENVIRONMENT	Medium work. Working inside and outside, during daytime and around people. Physical conditions generally comfortable. Weather conditions and traffic hazards may affect timeliness of output.	2	47
LICENCES: Motor Cycle/Driver's			TOTAL:	167
DATE PREPARED:		PREPARED BY:	REVIEWED AND PREPARED BY:	

QUALIFICATIONS PROFILE

JOB TITLE: Maid/Cleaner

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Requires primary school education.	7	12
2	EXPERIENCE	No previous experience required. Must be able to apply good cleaning skills and culinary abilities to work activity. Must have Food Handler's Certificate.	5	13
3	EFFICIENCY	The work consists of duties that involve related steps and processes. There is little or no choice in deciding what is to be done. Care and attention must be taken in completing repetitive tasks.	5	14
4	TECHNICAL/ PROFESSIONAL	Requires execution of simple, routine, repetitive tasks which involve basic procedures such as washing utensils, tidying/ vacuuming offices, kitchen, etc. verifies quantity and quality of cleaning agents required.	5	10
5	DECISION-MAKING	Decisions made are simple and routine, such as placing toiletries in rest rooms, cleaning and tidying offices and kitchens, etc. Determines frequency of additional activities to maintain high level of hygiene and be able to use initiative in cases of emergencies. The incumbent decides on the nature of equipment/tools to be used to complete daily tasks. Must clean all rest rooms, offices, and Receptionist area on a daily basis.	5	9
6	ANALYTICAL	Work involves limited demands and outcomes. Supervisor maintains control through checking progress or reviewing completed work to ensure that offices are cleaned. Responsible for proper use of and accounting for cleaning agents.	5	9
7	QUALITY OF WORK/ PRODUCTIVITY	The employee works as instructed and consults with the Supervisor as needed on all matters not specifically covered in the original instructions.	3	32
8	TEAMWORK	The employee consults with the Supervisor on a daily basis. Supervisor checks offices, rest rooms, kitchen and pantry areas for cleanliness and appropriate stock levels.	5	11
9	SUPERVISION	The employee works as instructed. The Supervisor reviews work for approved standards of cleanliness and adherence to instructions.	4	15
10	WORKING ENVIRONMENT	Work is inside, during the day, alongside people and work involves handling cleaning agents for fairly long periods. May be exposed to wet, dust conditions when cleaning. Much standing and walking required, as well as reading labels and directions.	2	47
LICENCES: Food Handler's			TOTAL:	172
DATE PREPARED:		PREPARED BY:	REVIEWED AND PREPARED BY:	

JOB/POSITION DESCRIPTIONS

FINANCE AND ACCOUNTS DIVISION

GRADE	JOB TITLE	POINTS
12	Finance and Accounts Manager	555
11	Accountant	519
10	Accounting Assistant, Receipts and Payments	461
5	Senior Accounts Clerk, Expenditure Planning and Management	272
4	Accounts Clerk, Payments	246
4	Accounts Clerk, Expenditure of Votes	246
3	Stores Clerk	214

**THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION**

POSITION TITLE: FINANCE AND ACCOUNTS MANAGER	POSITION CODE:
REPORTS TO:	DIVISION: FINANCE AND ACCOUNTS

I. ACCOUNTABILITY OBJECTIVE:

Responsible for providing technical and managerial leadership in planning, implementing and evaluating the financial resource systems for the **Audit Office**. Such systems include Financial/Cash Accounting and Management; Budgeting; Fixed Assets Management and the management of the Financial Management Information System.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Finance and Accounts Manager** is responsible for the strategic management of the total financial resources of the **OAG** and the provision of technical and managerial leadership in the design, implementation, monitoring, functioning and review of an integrated financial system, servicing the needs of the **Audit Office**.

The Incumbent is responsible for ensuring that the financial planning, the development of proper systems of financial reporting and internal controls and the preparation, co-ordination and presentation of the annual Budget and Audited Financial Statements are conducted in accordance with the financial policies of the **Audit Office**.

The Incumbent participates in the formulation of financial policies and consults with the other Managers on the Quality Assurance for Financial aspects of each Division's work programme. The Incumbent is required to present budget proposals to the **Auditor General** and advise on financial issues including the availability of adequate cash resources.

The **Finance and Accounts Manager** determines and formulates strategies and policies as well as plans, directs and co-ordinates activities to strengthen the capacity for effective quality management in conformance with **Office's** Strategic, Medium Term and Operational Plans. Among the activities which fall under the scope of the **Finance and Accounts Manager** with respect to financial management are:

- Designing and implementing systems for general accounting, including Programme budgeting, analysing financial performance of the operations and estimating future expenditure;
- Preparing interim Financial Statements, including Balance Sheets and Income and Expenditure Statements;
- Applying principles of Financial Management, administrative processes and systems; cost management, control and evaluation; and of achieving organisational objectives in the preparation of Reports, financial policies, procedures and practices; and in accordance with current ISO standards.
- Ensuring the efficient management of cash resources;
- Reviewing accounting systems and procedures for prompt and full accountability for all financial transactions relating to receipts and payments;
- Designing and implementing value for money accounting procedures;
- Re-engineering financial processes
- Interpreting financial statements to prepare monthly financial reports, with ratio analysis, comparative analysis to show performance, and graphs to illustrate trends.

The **Finance and Accounts Manager** determines on an annual basis the *"Major Job Objectives"* for each Staff member of the Finance Work Programmes and identifies and discusses with subordinates the *"Key Results Areas"* to be used as determinants to their performance results on a quarterly basis.

B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Director, Management Services	To discuss general policy guidelines for Financial Administration and Financial Statements; to provide support on financial issues to be presented to the Public Accounts Committee; to discuss operating and capital budgets within the Audit Office ; to review and monitor budgets at Programme and Project levels; to review findings of audit; to plan implementation procedures regarding financial, operational, or administrative improvements; to assist in verifying accuracy and efficiency of procedures.
Executive Management Team	To discuss/review financial and accounting reports for the Audit Office ; to be advised with respect to financial policies; to confirm compliance with applicable laws and regulations; to present certified financial reports and statements.
Finance and Accounts Staff	To discuss the preparation/submission of Budgets, Financial Reports; to review monthly Expenditure of Votes Reports, Financial Statements, Statements of Balances; to discuss budgetary, accounting and other financial matters affecting operations and the financial requirements; to participate in decision-making likely to impact on the allocation of financial resources; to oversee implementation procedures of financial systems to allow for the efficient delivery of services and credit controlling.
Human Resource Manager	To discuss potential financial implications of changes in Staff, salary structure adjustments and benefits; to discuss monitoring procedures of Personnel and Administrative systems; to discuss work plans, procedures, personnel details such as wage and salary matters, filling vacancies, grievances, etc.; to advise on financial implications of conditions of service, entitlements and staff benefits, retirement, resignation and termination procedures and other administrative matters as well as Divisional expenditures to ensure that activity Managers are acquainted with financial systems and procedures; to ensure that correct measures are in place and complied with.
Information Technology Committee	To continuously monitor and review the computerisation of financial and accounting regulations, systems and procedures.
Financial Management Committee	To coordinate budget preparation. To jointly review expenditure trends; update Divisional Managers on developments which may affect projected expenditure. Review implementation of financial accounting procedures and agree corrective actions necessary.

EXTERNAL:

Ministries, Government and other Agencies	To ensure timely payments of contributions due to the Audit Office ; to obtain information, to discuss the allocation of resources, Financial Reports and Financial Statements and to ensure the timely disbursements of financial resources and subventions.
Ministry of Finance	To submit reports on operations; to make requests or for advances.
External Auditor	To discuss/respond to contents of External Auditor's Management Letter and matters affecting Office's systems of financial control; to participate in the planning for and arranging of audit exercises on Office's assets, liabilities and financial transactions.
National Insurance Scheme/Guyana Revenue Authority	To liaise with officers on regulatory and statutory matters; to ensure that deductions are paid over to relevant Agencies.

C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

Accountant

INDIRECTLY

Accounting Assistant
Accounts Clerks
Stores Clerk

D. EQUIPMENT, MACHINES, TOOLS AND WORK AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>
Computer	Pens	Strategic Plan	Telephone
Printer	Pencils	Medium Term Plan	Calculator
Facsimile	Rubber Stamps	Annual Business Plans	
Photocopier	Stamp Pads	Human Resource Operations Manual	
Stapler		Financial Rules and Regulations	
		Annual, Quarterly and Monthly Cash Flow Statements	
		Tender and Procurement System Documents	
		Bank Reconciliations	
		Staff Travel Reports	
		Annual Financial Statements	
		Audited Financial Statements	
		Reports/Agreements	
		Income and Expenditure Statement	
		Balance Sheets	
		Source of Application of Funds	
		Accounting Software	
		Budget Manual	
		Memoranda of Agreement	
		External Audit Management Reports	
		FMIS and HRIS Manuals	
		Regulations/Circulars	
		Annual Budgetary Estimates	
		Work Plans	
		Programmes	
		Revised Estimates	
		Votes Accounts Ledger	
		Salaries Ledger	
		Payment Vouchers	
		Returned Vouchers	
		Pay sheets and Advances	
		Monthly Financial Statements	
		Expenditure Statements	
		Cash Flows	
		Requests for Releases	
		Office Materials	
		Imprest Cash Book	
		Receipt Books	

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES

(The following responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position.)

PARTICIPATES in the conceptualisation and formulation process of policy programmes within the **Audit Office** and makes contributions with respect to priority areas; provides Management with up-to-date decision support information, trend analyses, etc. in relation to the financial management of the **Audit Office**.

DIRECTS and **CO-ORDINATES** activities of the Financial Information System; ensuring that accounting procedures and financial principles are maintained and evaluates operational methods and practices to determine efficiency of operations, recommending changes to the accounting system if necessary.

MONITORS the annual operating and capital budgets, analyses trends and develops comparative analyses to aid in management decision-making.

OVERSEES General Ledger Accounts reconciliations, Votes Ledger, Salaries and Bank Reconciliations and ensures that monthly and other periodic reports of financial Statements are prepared.

INTERPRETS accounting results and advises on financial matters. Prepares financial statements for presentation to **Auditor General**.

DEVELOPS and maintains an effective quality assurance system by ensuring strict compliance with financial regulations.

REVIEWS the accounting system and budgetary control procedures to ensure that the record-keeping systems, (computerised and manual), are reliable, effective and up-to-date.

ASSISTS in the development and implementation of the Financial Management Information System. Addresses matters such as management and administrative procedures and staffing structures for the Division.

ENSURES all statistics for internal use and submission to Government Agencies are accurately prepared and submitted on time.

ENSURES banking facilities are monitored and Financial obligations e.g. Income and other taxes, creditors etc. are paid on time.

MONITORS and evaluates performance of staff of Division, and reports and takes appropriate action as indicated by evaluation.

ASSIGNS tasks in Division, prepares '**Major Job Objectives**' and undertakes performance appraisals for Staff supervised; submits general reports related to work activities for guidance of management personnel.

IV: SENIOR MANAGEMENT POSITION DESCRIPTION EVALUATION:

JOB TITLE: Finance and Accounts Manager		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F I	FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS	
	1	EDUCATION	Degree in Business Administration or Professional Accounting qualification, that is, ACCA or ICMA. Detailed training and experience in ISO 9000 systems. Computer literacy is necessary.	2	93
	2	EXPERIENCE	Professional Experience requiring over six years experience as a senior manager with a sound knowledge of financial management, financial analysis and financial accounting to determine controls to be implemented and costing systems to be reviewed and maintained. Must be familiar with all aspects of Programme Budgeting.	2	65
	3	EFFICIENCY	The Incumbent must do multi-faceted cost analyses, interpretation and adaptation of data in relation to financial accounts, departmental budgets and financial statistics. The Incumbent is responsible for integrating the major functions of financial management and accounting for the operations of the Audit Office , to ensure that all funds are accounted for within the agreed deadlines and that payments are made promptly according to standard guidelines.	1	69
	4	TECHNICAL/ PROFESSIONAL	Ensures strict compliance with the Financial Regulations. Monitors all releases and expenditures and liaises regularly with Accounting Officer for policy guidelines.	1	52
	5	DECISION - MAKING	Decisions are made in relation to closing accounts for the year and paying over unspent remittances to the Consolidated fund. Also advises on budget allocations as well as appropriate accounting support systems to be implemented.	2	49
	6	ANALYTICAL	The Incumbent is responsible for the direction of others as reviewer of work. The Incumbent determines the approach and the methodology to be used to meet requirements. Is specifically responsible for the preparation of Executive Payroll; authorising and signing Petty Cash, cheque requisitions, reconciling Salaries and other accounts.	1	45
	7	QUALITY/ PRODUCTIVITY	The Incumbent monitors functions relating to financial analysis, which requires the application of financial principles and the adaptation of existing norms. Ensures that funds available are efficiently and effectively utilised.	1	71
	8	TEAMWORK	This position plans and coordinates financial operations in the Division. Consults with other Managers devising strategies to improve the financial management of the Audit Office . Leads Divisional Team in analysing accounting and bookkeeping records and in preparing and certifying financial reports and statements for presentation to Management.	1	57
	9	SUPERVISION	Supervises a staff consisting of Accountant and Clerks. Defines, objectives, priorities and deadlines. Discusses with Director, Management Services matters related to financial management and performance of the Audit Office . Must also supervise implementation of financial systems and procedures and maintenance of computerised database.	2	33
12	WORKING ENVIRONMENT	Works as leader and member of a team with minimal environmental hazards. Work is mainly in comfortable office environment. Stressful situations may occur in meeting deadlines.	4	21	
LICENSES DATE PREPARED:			TOTAL: 555		
PREPARED BY:		REVIEWED AND APPROVED BY:			

**OFFICE OF THE AUDITOR GENERAL
SENIOR MANAGEMENT POSITION DESCRIPTION**

POSITION TITLE: ACCOUNTANT	POSITION CODE:
REPORTS TO: FINANCE AND ACCOUNTS MANAGER	DIVISION: FINANCE AND ACCOUNTS

I. ACCOUNTABILITY OBJECTIVE:

Responsible for supervising the preparation of and processing of monthly, quarterly and annual accounts; and for supervising the co-ordination of the Annual Budget and the monitoring of Expenditure.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Accountant** is responsible for the operation of the **Financial Management Information System** and the development of and implementation of financial and accounting systems to provide reports and records of **OAG's**, liabilities and transactions. The Incumbent is required to monitor the general adherence to standard financial practices within **OAG** and to ensure that reports detailing income, expenses and other classifications are prepared and circulated on a timely basis.

The Incumbent is responsible for the following:

- Preparation of monthly, quarterly and annual accounts for the Divisions of the **OAG** as well as the monthly financial statement.
- Monitoring update of activity registers and spreadsheets of expenditure.
- Checking and signing all relevant Registers.
- Verifying and signing Votes Ledger, Payment Vouchers, Cash Book and Main Vote Number Book.
- Preparation of the Budget and Budgetary estimates.

The Incumbent oversees the work of the Accounts Clerks; in the planning, directing and co-ordinating of financial activities; and is involved in the general administration of the operations of the Division as well as in such activities as cash management, disbursements, salaries, overtime, taxes, and monitoring of contractor payments, accounting processes; and the preparation of reports to ensure compliance with the maintenance of accounting records.

The **Accountant** ensures the Budget Planning and Management Process at the **OAG** has the benefit of rigorous, complete and integrated financial and non-financial, historical and prospective performance information, and provides appropriate advice, analysis and interpretation of budget information. In this regard, the Incumbent implements and monitors a programme budgeting system, including in-year monitoring.

The **Accountant** identifies on an annual basis the *"Major Job Objectives"* for each staff member and identifies and discusses with subordinates the *'Key Results Areas'* to be used as determinants to their performance results on a quarterly basis.

B. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Finance and Accounts Manager

To discuss general policies, financial, statistical and other reports; to receive directions for programme activity; to advise on issues of a financial nature for decision-making of the Auditor General; to collaborate in the preparation of financial and other Reports; to discuss the application of general principles of accounting; to monitor expenditures and commitments; to consult on priority areas for cash disbursements; to review/ agree work priorities, discuss work plans; to be advised on interpretation and application of policies and regulations; to discuss monitoring procedures of financial systems.

Division Heads

To discuss financial matters pertaining to the operation and administration of the **OAG's** Work Programmes; to discuss policy matters and control procedures; to answer queries related to processing of salaries and staff benefits; to discuss variance reports and recommend suitable control measures; to advise on the preparation of budgets and reports on various financial operations; to review documentation with respect to the remittance and monitoring of finances; to liaise with and advise on closing schedules for accounts.

Human Resources Manager

To consult on the salary arrangements for new appointees and promotions within **OAG**; to liaise on **OAG's** liability/ obligation with respect to staff benefits; to review/ coordinate database management systems between the Finance and Accounts and Human Resources Divisions; to be advised on employees recruited, transferred, dismissed, promoted as in relation to approved incremental increases.

Accounting Assistant

To discuss the supervision, preparation and maintenance of accounting records, reports and statistics for Staff of **OAG**.

Unit Staff

To delegate tasks and to ensure that these are carried out according to standard accounting principles and procedures; to build team spirit through Staff training and development; to ensure a safe, clean and healthy work environment; to hold regular feedback meetings.

EXTERNAL:

Commercial Banks

To discuss matters related to payment of salaries and employee benefits; to prepare, discuss and present Annual Financial Statements; to discuss availability of financial services.

External Auditors

To discuss Audited Financial Statements; to respond to queries related to audit of **OAG's** Accounts.

Government Officials

To represent the **OAG**, in the absence of the Division Head in matters of a financial nature; to discuss remittances.

Board of Survey

To arrange survey on cash.

C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

Accounts Clerk, Expenditure Planning & Management
Senior Accounts Clerk, Expenditure of Votes

INDIRECTLY

Accounts Clerk, Payments
Accounts Clerk, Expenditure of Votes

D. EQUIPMENT, MACHINES, TOOLS AND WORK AIDS CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>
Computer	Pens	Budget, Work Plans, Work Programmes, Estimates	Telephone
Printer	Pencils	Votes Number Ledger Book	Calculator
Facsimile		Votes Ledgers (Capital, Current and Inter-Departmental Warrants)	
Photocopier		Inter-Departmental Warrants Ledgers	
		Journal Voucher Ledgers	
		Register of Outstanding Accounts	
		Voucher Dispatch Register	
		Letters of Appointments, Resignations, Dismissals	
		Contracts of Employment	
		Computerised Staffing Database	
		Salaries Index	
		Salaries Control File	
		Salaries Ledger	
		NIS Register	
		Salaries Control Ledger	
		Salaries Cash Book	
		Analysis Book (Deductions)	
		Refund of unpaid Salaries Registers	
		Rent Register	
		Pay sheet Dispatch Register	
		Imprest Cash Book/Advances Register	
		Deposit Books	
		Receipt Books	
		Telephone Register	
		Electricity Accounts Register	
		Rates and Taxes, Water Rates Register	

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES

(The following responsibility statements identify specific duties necessary to attain OFFICE OF THE AUDITOR GENERAL (OAG's) overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position.)

COORDINATES the collating of annual and half-yearly financial data and prepares the consolidated balance sheets to reflect OAG's assets, liabilities and capital costs; income and expenditure and cash flow in reporting on the financial status of OAG.

OVERSEES the preparation of Senior Management and Staff Payrolls in order to effect payments on schedule.

PREPARES and **CERTIFIES** financial statements for presentation to Senior Management and Financial Statutory Bodies of Guyana.

REVIEWS the accounting system to ensure that the record-keeping systems, computerised and manual, are reliable, effective and up-to-date. Advises Management on discrepancies in the reconciliation of transactions.

INTERPRETS accounting results and advises Managers on financial matters pertaining to the objectives of each Work Programme and Project.

OVERSEES the preparation of the Income and Expenditure Statements and Balance Sheet of the assets and liabilities for presentation to the External Auditors for the yearly audit.

OVERSEES the supervision and co-ordination of activities of the clerical staff in the office in relation to the Accounting Calendar of events.

ANALYSES budget over-runs and under-runs on a monthly basis.

ASSIGNS tasks in Unit, prepares 'Major Job Objectives' and undertakes performance appraisals for Staff supervised; submits general reports related to work activities for guidance of management personnel.

IV. SENIOR MANAGEMENT POSITION DESCRIPTION EVALUATION:

JOB TITLE: Accountant		JOB CODE NUMBER:			
		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
Q U A L I F I C A T I O N P R O F E S S I O N A L	1	EDUCATION	CPA, CGAC, ACCA, AAT or B.Sc. in Accounting or equivalent plus on-the-job Professional experience. Ability to lead and develop staff in a job requiring high level numerical and analytical abilities. Knowledge of computer systems essential.	2	93
	2	EXPERIENCE	Professional experience requiring over six years in supervision of Accounts Department or operations of accounting systems, costing, preparation of financial statements and budgets.	2	65
	3	EFFICIENCY	Incumbent is responsible for coordinating the major functions of budgeting, cash management, financial and accounting procedures in a manner to ensure optimum returns and compliance with applicable laws and regulations.	1	69
	4	TECHNICAL/ PROFESSIONAL	Required to monitor procedures for recording of receipts and disbursements, cost accounting, wages and taxes to ensure maintenance of proper accounting records.	1	52
	5	DECISION MAKING	Decisions are made within well-defined parameters, standard practices and adherence to performance standards. The Incumbent's decisions are related to specific processes for accomplishing the work.	2	32
	6	ANALYTICAL	Complies with the requirements of the accounting calendar of events, annually and half yearly, with respect to Appropriation Statements, unspent remittances, Contractors' earning reports, payment of rates and taxes, gratuity etc.	1	45
	7	QUALITY OF WORK/ PRODUCTIVITY	The incumbent co-ordinates data and prepares Balance Sheets and other Financial Statements to inform on the financial status of CAG . Works within defined procedures.	1	71
	8	TEAMWORK	The incumbent leads the team in Budgeting, Financial and Cash Management and computerised accounting systems. Cost accounting and variance analyses are important to job.	2	38
	9	SUPERVISION	Responsible for supervising accounting staff in the preparation of financial statements, budgetary estimates. Must also supervise implementation of financial systems and procedures and maintenance of computerised database.	2	33
	10	WORKING ENVIRONMENT	The working environment is comfortable.	4	21
LICENCES:				TOTAL	519
DATE PREPARED:			PREPARED BY:	REVIEWED AND APPROVED BY:	

THE AUDIT OFFICE

SUPERVISORY JOB DESCRIPTION

T J H O E B	JOB TITLE: ACCOUNTING ASSISTANT REPORTS TO: FINANCE AND ACCOUNTS MANAGER	JOB CODE: DEPARTMENT: CORPORATE SERVICES
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1. SUMMARY STATEMENT:

Responsible for performing a combination of calculating, posting and verification duties to record financial data for use in maintaining the accounting records of the **Audit Office**.

2. NATURE AND SCOPE OF THE JOB:

The **Accounting Assistant** is responsible for undertaking a series of activities to ensure the proper accounting of all financial transactions and general adherence to the standard financial procedures of the **Audit Office**.

In this regard, the Incumbent is required to:

- Prepare requests for withdrawal and remittances
- Operate Impress Cash and Petty Cash float payments; Retirements of Impress
- Countersign cheques
- Balance analysis register
- Maintain salaries cashbook and prepares cheques for payment to Banks and Staff
- Reconcile transactions on a monthly basis and prepares periodic reports.
- Prepare compliance certificate

The **Accounting Assistant** must examine and interpret financial reports and must ensure that all General Ledger Accounts are reconciled on a monthly basis in order to guarantee their authenticity and prepare cash flow projections for the disbursement of funds.

3. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

(The incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/TITLE:

RESPONSIBILITY:

INTERNAL:

Finance and Accounts Manager

To ensure correct use of Chart of Accounts; to review budgets and variances; to review Bank reconciliation; to discuss/review accounting processes and ensure compliance with maintenance of accounting records.

Department Heads

To discuss financial matters pertaining to the administration of the Work Programme; to discuss policy matters and control procedures; to answer queries related to processing of salaries and staff benefits.

Subordinates

To interpret and monitor the implementation of all Financial Regulations and procedures; to ensure that accounting and administrative functions comply with

the Financial Regulations; to delegate tasks and to ensure that these are carried out according to standard accounting principles and procedures.

EXTERNAL:

Ministry of Finance

To obtain/indicate request for releases under the relevant Chart of Accounts by 28th current month.

Utility Companies

To ensure bills are paid with respect to GPL, GT&T, Water.

Commercial Banks

To discuss matters related to payment of salaries and employee benefits.

4. DUTIES, WORK FIELD:

	JOB TITLE: ACCOUNTING ASSISTANT		JOB CODE NUMBER:	
D U T I E S R E S P O N S I B I L I T I E S	DESCRIPTION OF DUTIES:			
	PREPARES balance sheets, budget expenditure reports, for use by Management at the various Cost Centres.			
	ORGANISES General Ledger input, on a monthly basis and validates input to ensure accuracy and propriety of coded input.			
	OPERATES computer to transfer financial details to General Ledger and monthly Petty Cash Register.			
	DEPOSITS releases to the respective Bank Accounts.			
	OVERSEES the filing of all documents related to releases and payment vouchers.			
	ASSISTS in the preparation of payroll, distributes salary cheques and maintains monthly salary records which include payroll vouchers, spreadsheets, copies of Bank letters and cheques by Project and Core listings. Validates payroll records and maintains monthly payroll journal files.			
	VERIFIES correctness of bills. Prepares monthly statements of activities.			
POSTS cheques to Cheque Payment Register. Maintains summary cashbook and subsidiary ledgers.				
PREPARES requests for withdrawals and remittances.				
<p>The above responsibility statements identify specific duties necessary to attain the Audit Office's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.</p>				
W O R K F I E L D R E S P O N S I B I L I T I E S	WORK FIELD:			
	WORK REQUIREMENTS:			
	<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>
	Computer Printer Photocopier Fax Machine	Calculator Pens Pencils Staples	Accounting System Manual Rubber stamps, Payroll Files Payroll Memo File Subsidiary Ledger Procedure Manual Balance Sheets, Receipts, Bills Payment Profit & Loss Statements Software, Travelling Register Internal Queries Register Register of Standing Orders Remittance Book (Registry) Automated Vote Book Attendance Register, Inventory Desk Files Estimates Files (Capital and Current)	Telephone

5. SUPERVISORY JOB DESCRIPTION EVALUATION:

JOB TITLE: ACCOUNTING ASSISTANT

FACTORS		SUBSTANTIATING DATA	Degrees	Points
1	EDUCATION	AAT Part II, LCC Intermediate or equivalent. Use of database and spreadsheet and accounting applications essential to the job.	3	62
2	EXPERIENCE	Position requires up to six (6) years in the practice, operation and maintenance of an accounting system. Responsible for the preparation of Financial and Accounting Reports. The Incumbent is expected to be precise, thorough and meticulous in numerical determination and record preparation.	4	29
3	EFFICIENCY	Adheres to financial rules and regulations. Prepares withdrawals and remittances; countersigns cheques; maintains salaries cashbook and prepares cheques for payment to Bank and Staff.	1	69
4	TECHNICAL/ PROFESSIONAL	Prepares financial and accounting reports; collates and reviews Bank Reconciliation Statements, Cash Book Summaries, Cash Payment Vouchers, receipts and bills.	1	52
5	DECISION- MAKING	Decides on the allocation of codings for expenditure. Answers queries in relation to reconciliations and generally decides on how to deal with queries.	2	32
6	ANALYTICAL	Ensures that computerized and other systems enable the most comprehensive monitoring of the financial systems.	1	45
7	QUALITY OF WORK/ PRODUCTIVITY	Verifies correctness of information, calculations and authorizations on documents, cheque stubs and vouchers. Prepares balance sheets, profit and loss statements. Work is checked for accuracy and timeliness.	1	71
8	TEAMWORK	Responsible for quality and quantity of work produced within specific timeframes by subordinates and responds actively to direction and guidance.	2	38
9	SUPERVISION	Supervises the work of clerical staff to ensure adherence to financial regulations.	2	33
10	WORKING ENVIRONMENT	Works inside, daytime and in comfortable office environment. Sedentary work, sits at a desk, handling papers or writing and using ledgers and calculators.	3	32
LICENSES:			TOTAL	461
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

**THE AUDIT OFFICE
NON MANAGEMENT JOB DESCRIPTION**

T H E	J O B	JOB TITLE: ACCOUNTS CLERK, EXPENDITURE PLANNING AND MANAGEMENT REPORTS TO:	JOB CODE: DIVISION: FINANCE AND ACCOUNTS																																																																												
SUMMARY STATEMENT		Responsible for assisting in the gathering, recording and analysis of information/data and the maintenance of databases relating to recurrent and capital expenditure and revenue.																																																																													
D U T Y R E S P O N S I B I L I T Y S	J O B R E S P O N S I B I L I T Y S	DESCRIPTION OF DUTIES: ASSISTS with the preparation of the Office's annual estimates of revenue, current and capital expenditure and ensures that the budget figures are accurate. MONITORS current expenditure and reviews documentation to ensure conformance to budgetary levels. CHECKS coding or inputs correct code and ensures level of expenditure and authority of signature is within approved limits. Verifies accuracy of data with source documents. COMPILES data to measure flow of cash and to highlight patterns and trends. RECONCILES statements form Banks, Cash Book and investigates discrepancies. ENSURES that the monthly deductions are paid over to statutory financial agencies. CHECKS Contract documents, ensuring that accounts are kept within fixed limits. ENSURES correct maintenance of pension payroll information and accounts of non-computerised pension plan data. Calculates and verifies pension amounts for approval for payment.																																																																													
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QUALIFICATIONS PROFILE

JOB TITLE: Accounts Clerk, Expenditure Planning & Management

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Five (5) GCE 'O' – Level or CXC General up to Grade II including English and Mathematics or Principles of Accounts plus FCA plus one (1) years' experience in Auditing or Accounting. OR Level 1 ATP, AAT or CAT plus one (1) years' experience as an Audit Clerk.	5	27
2	EXPERIENCE	Must be able to perform effectively after on the job training and guidance. Previous experience an advantage. Knowledge of basic accounting procedures and ability to follow standard rules and maintain records with accuracy important to the job.	4	29
3	EFFICIENCY	Coordinates the compilation of statistical data, recording transactions in Voter Ledger and updating of activity ledgers, encoding correspondence and reports.	3	31
4	TECHNICAL/ PROFESSIONAL	Adheres to Financial Rules and Regulations with respect to receipts examination and reconciliation activities; the Consolidated Fund and Votes Accounting preparation and examination.	3	23
5	DECISION MAKING	Assigns expenditure code, based on standard procedure. Reconciles information/ figures and returning paid and signed vouchers. Decides on sequencing of activities, allocation of codes to expenditure.	3	21
6	ANALYTICAL	Maintains primary financial data for use in maintaining accounting records. Examines individual accounts for errors in calculating or recording. Verifies correctness and authorizations on documents.	2	30
7	QUALITY OF WORK/ PRODUCTIVITY	Requires comprehensive understanding of the full range of routine applications. Work is reviewed for accuracy and assessed mainly on timeliness of delivery with respect to bookkeeping and accounting records.	3	32
8	TEAMWORK	Works as a part of a small team subject to specific directions of Supervisor. Constant application to standard procedures required in meeting deadlines. Works in accordance with guidelines and manuals which govern the financial management of the Office .	3	25
9	SUPERVISION	Work consists of repetitive, short-cycle tasks that are accompanied by clear, detailed and specific instructions. The employee keeps the Supervisor informed of progress, potentially controversial matters or far-reaching implications.	3	22
10	WORKING ENVIRONMENT	Works inside, during the day, with minimal overtime. Physical conditions generally acceptable. Required to undertake banking tasks periodically.	3	32
LICENCES:			TOTAL	272
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

QUALIFICATIONS PROFILE

JOB TITLE: Accounts Clerk, Payments

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Five GCE 'O' Levels or CXC General up to Grade II, including English and Mathematics or Principles of Accounts; LCC Higher Auditing or Accounting; Level I ATP, AAT or CAT.	6	18
2	EXPERIENCE	Must be able to perform effectively after on the job training and guidance. Previous experience an advantage. Knowledge of basic accounting procedures and ability to follow standard rules and maintain records with accuracy important to the job.	4	29
3	EFFICIENCY	Constant application of standard practices required in coordinating accounting and bookkeeping records and computations used on a daily/weekly basis at the Office .	3	31
4	TECHNICAL/ PROFESSIONAL	Moderate ability to interpret Acts, Guidelines, Practices and Procedures required to comply with all directives, guidelines and manuals which govern the financial management operations of the Office .	3	23
5	DECISION MAKING	Assigns expenditure code, based on standard procedure. Reconciles information/ figures and returning paid and signed vouchers.	3	21
6	ANALYTICAL	Normal routine analysis following standard practices. The application of common understanding governs situations encountered on the job. The work involves conditions and elements that must be identified and analysed to discern inter-relationships. Actions to be taken differ in such things as the source of information, the kind of transactions or entries, or other differences of a factual nature.	4	13
7	QUALITY OF WORK/ PRODUCTIVITY	Requires comprehensive understanding of the full range of routine applications. Work is reviewed for accuracy and assessed mainly on timeliness of delivery with respect to bookkeeping and accounting records.	3	32
8	TEAMWORK	Works as a part of a small team subject to specific directions of Supervisor. Constant application to standard procedures required in meeting deadlines. Works in accordance with guidelines and manuals which govern the financial management of the Office .	3	25
9	SUPERVISION	Work consists of repetitive, short-cycle tasks that are accompanied by clear, detailed and specific instructions. The employee keeps the Supervisor informed of progress, potentially controversial matters or far-reaching implications.	4	15
10	WORKING ENVIRONMENT	Works inside, during the day, with minimal overtime. Physical conditions generally acceptable. Required to undertake banking tasks periodically.	3	32
LICENCES:			TOTAL	246
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

**THE AUDIT OFFICE
NON MANAGEMENT JOB DESCRIPTION**

T H E	J O B	JOB TITLE: ACCOUNTS CLERK EXPENDITURE OF VOTES	JOB CODE: DIVISION: FINANCE AND ACCOUNTS				
		REPORTS TO:					
SUMMARY STATEMENT		Responsible for posting all expenditures into Votes/Activity Registers, ensuring that all transactions are properly coded and entered.					
D U T I E S R E F U L S U F I L I E D	J O B R E S P O N S I B I L I T Y	DESCRIPTION OF DUTIES:					
		PREPARES payment vouchers for individuals and agencies, records same in Voucher Movement Book and sends for approval.					
		UPDATES programme financial data, activity ledger and spread sheets. Prepares subsidiary payments for utilities.					
		ENTERS all approved vouchers in the Main Votes Ledger and posts up Activity Ledger with information from the Main Votes Ledger; RECORDS transactions in Main Votes Ledger and maintains a daily balance.					
		MONITORS expenditures, revenue and cash flow and prepares work sheets and financial statements on a monthly basis on current expenditures.					
		ENCODES budget narration and costs for various activities.					
		ASSISTS in the examination and computations of superannuation awards in accordance with the relevant laws, regulations and resolutions.					
		MAINTAINS and updates financial data/records to ensure that the Office operates within the annual voted provision.					
<p>The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.</p>							
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QUALIFICATIONS PROFILE

JOB TITLE: Accounts Clerk, Expenditure of Votes

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Secondary Education culminating in attainment of 'O' Levels/ CXC Subjects; Accounting; Procedures/Bookkeeping; Computer skills required for the inputting of accounting data. Use of database and spreadsheet applications required.	6	18
2	EXPERIENCE	Must be able to perform effectively after on the job training and guidance. Previous experience an advantage. Knowledge of basic accounting procedures and ability to follow standard rules and maintain records with accuracy important to the job.	4	29
3	EFFICIENCY	Coordinates activity of work in Section with respect to Votes Accounting Preparation and Examination. Coordinates the compilation of statistical data, recording transactions in Voter Ledger and updating of activity ledgers, encoding correspondence and reports.	3	31
4	TECHNICAL/ PROFESSIONAL	Adheres to Financial Rules and Regulations with respect to receipts examination and reconciliation activities; and Votes Accounting preparation and examination.	3	23
5	DECISION-MAKING	Assigns expenditure code, based on standard procedure. Reconciles information/ figures and returning paid and signed vouchers.	3	21
6	ANALYTICAL	Mental and Visual demand required in maintaining primary financial data for use in maintaining accounting records. Examines individual accounts for errors in calculating or recording. Verifies correctness and authorizations on documents.	3	20
7	QUALITY OF WORK/ PRODUCTIVITY	Requires comprehensive understanding of the full range of routine applications. Writes up daily receipt ledgers. Must be able to maintain Cash Book. Work is reviewed for accuracy and assessed mainly on timeliness of delivery with respect to bookkeeping and accounting records.	3	32
8	TEAMWORK	Works as a part of a small team subject to specific directions of Supervisor. Constant application to standard procedures required to meet deadlines. Works in accordance with guidelines and manuals that govern the financial management of the Audit Office .	3	25
9	SUPERVISION	Work consists of repetitive, short-cycle tasks that are accompanied by clear, detailed and specific instructions. The employee keeps the Supervisor informed of progress, potentially controversial matters or far-reaching implications.	4	15
10	WORKING ENVIRONMENT	Works inside, during the day, with minimal overtime. Physical conditions generally acceptable. Required to undertake banking tasks periodically.	3	32

LICENCES: **TOTAL** **246**

DATE PREPARED:

PREPARED BY:

REVIEWED AND APPROVED BY:

THE AUDIT OFFICE

NON MANAGEMENT JOB DESCRIPTION

<p>T H E</p> <p>J O B</p>	<p>JOB TITLE: STORES CLERK DIVISION: FINANCE AND ACCOUNTS</p> <p>REPORTS TO: ACCOUNTING ASSISTANT</p>																																
<p>SUMMARY STATEMENT</p>	<p>Responsible for maintaining accurate records of stores and movement in stock and for upkeeping stores ledger.</p>																																
<p>D U T Y S T E M S R E Q U I R E D</p>	<p>DESCRIPTION OF DUTIES:</p> <p>PREPARES stock requisitions and orders and receives stock in storage</p> <p>POSTS requisitions into stores ledger and ENSURES items purchased are accurately recorded</p> <p>LABELS equipment/items coming into stock before assigning to requesting Division</p> <p>RECORDS movement of materials/equipment to and from various Departments, in respective folio ledgers</p> <p>ENTERS goods received into ledger and assigns location to stock</p> <p>CHECKS and updates loan book of items distributed to and returned by staff</p> <p>REPORTS to supervisor on stock balances and need to purchase specific items</p> <p>CHECKS physical balance weekly on sample of stock items for reconciliation with ledger</p> <p>UPDATES computerized inventory of stocks and prepares stock statistics for submission to Supervisor.</p> <p>PERFORMS any other related tasks as directed</p>																																
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QUALIFICATION PROFILE

JOB TITLE: Stores Clerk		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F I L E		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
	1	EDUCATION	Five GCE 'O' Levels or CXC General up to Grade II, including English and Mathematics or Principles of Accounts; LCC Higher Auditing or Accounting; Level I ATP, AAT or CAT.	6	18
	2	EXPERIENCE	Well organised on-the-job training will suffice. Training in accounts would be useful.	4	29
	3	EFFICIENCY	Incumbent is required to adhere strictly to applicable stores procedures and follow detailed instructions. Maintains records to monitor stock levels and ensure availability of items to meet staff needs.	3	31
	4	TECHNICAL/ PROFESSIONAL	Required to take inventory of stock, post issues, receipts and balances in stock ledger and update ledger periodically by comparing data with inventory.	3	23
	5	DECISION- MAKING	Must follow procedures and refer variations/variances to immediate supervisor. Decisions are elementary.	3	21
	6	ANALYTICAL	Analyses stock level based on consumption trends and notifies Supervisor of how stock situations to facilitate replenishment.	3	20
	7	QUALITY OF WORK/ PRODUCTIVITIY	Checks physical balance weekly on stock items for reconciliation with ledger. Maintains records.	3	32
	8	TEAMWORK	Collaborates regularly with immediate Supervisor and other Divisional Supervisor regarding issue and storage of items.	4	17
	9	SUPERVISION	Reports regularly to immediate supervisor. Work reviewed for accuracy and adherence to instructions. Liaises with Divisional Supervisors to issue requisitions for filling orders.	4	15
10	WORKING ENVIRONMENT	Works indoors in limited space; limited lighting and poor ventilation. Also exposed to smells and dust.	2	47	
LICENSES:				TOTAL	253
DATE PREPARED:			PREPARED BY:		REVIEWED AND APPROVED BY:

JOB/POSITION DESCRIPTIONS

INFORMATION TECHNOLOGY DIVISION

GRADE	JOB TITLE	POINTS
12	Information Systems Manager	582
10	Network Administrator	464
9	Programmer	429
8	Supervisor, Computer Operations	366
7	Computer Service Technician	293
4	Computer Operator	224

THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION

POSITION TITLE:	Information Systems Manager	POSITION CODE:	
REPORTS TO:	Director, Management Services	DIVISION:	Information Technology

I. ACCOUNTABILITY OBJECTIVE:

Responsible for analyzing the systems and operating procedures of the Departments and Divisions of the Council to devise the most efficient computer programmes and systems as well as for monitoring, controlling and coordinating the network and telecommunication services of the **Office**.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Information Systems Manager** is responsible for the information resources of the **Office**, viz:

- The corporate and technical information resources collected and generated by the **Office**.
- The information and communications infrastructure and system.
- All computers and related equipment, printing and other equipment used in the management and handling of information.
- The integration of corporate functions and activities associated with Information Resources Management.
- Implement and monitor information systems to provide the **Office's** Managers with data/information, utilizing knowledge of information processing technology by the establishment and management of the inter-connectability of in-house databases with remote databases.
- Systematically access, collect data/information from appropriate sources e.g. On-line databases, libraries/information/Documentation Centres, individuals and organisations (locally, regionally and internationally).
- Analyse, classify, process, evaluate, interpret, validate data and information collected and build data base files for storage of information using suitable media and equipment. This includes responsibility for the creation, storage retrieval, security and disposal of organisational records.
- Develop and manage policies in the area of information resources.

The Incumbent is also responsible for the management of the **Office's** network and telecommunications activities and will be required to maintain the physical connectivity, topology, and network equipment and inventory specifications of the systems as well as vendor data and specifications and to liaise with the contracted vendor to ensure that faults/faulty components on the network are located, isolated and repaired or replaced.

The **Information Systems Manager** is also required to ensure optimum usability of the system with respect to:

- Maintaining maximum network performance to satisfy applications and User expectations and organisational requirements.
- Maintaining support of all operating systems, databases, network software and hardware, printers and specialised computer peripherals.
- Preparing and maintaining documentation and procedures for risk or failure in the light of natural disasters.

- Maintaining the integrity of the network with respect to security and back up.
- Assessing the capacity of the network with regard to throughput, response times and utilisation.
- Monitoring additional load for future network use and planning.

The **Information Systems Manager** must determine on an annual basis the *“Major Job Objectives”* for each aspect of the Work Programme and identify and discuss with subordinates the *“Key Results Areas”* to be used as determinants to their performance results on a quarterly basis.

B. PRINCIPAL ORGANIZATIONAL RELATIONSHIPS:
 (The Incumbent relates to the following areas/titles internally and externally in carrying out accountability objectives)

AREA/ TITLE	RESPONSIBILITY
INTERNAL:	
Director, Management Services	To review short and long range planning of the Office’s Information Systems and strategies; to develop, and maintain division and municipality wide policies related to information services, maintaining and ensuring compliance; to develop standards and procedures for information technology used; including computer software and hardware, systems programming, documentation, computer operations, and databases within the Information Technology Division.
Finance and Accounts Manager	To discuss the administration of the divisional budget; coordinate expansion, replacement, and improvement; to monitor expenditures; to review inventory control of computer software, hardware and consumable supplies.
Human Resource Manager	To discuss/review Human Resource databases; to discuss matters related to divisional personnel, including position management work assignments, training, performance appraisal and discipline.
OAG Managers	To discuss computer systems security, including data integrity, data and network security and a comprehensive system failure recovery plan; to coordinate with Divisions to establish priorities for work to be accomplished.
Application Users	To recommend changes in the programmes, routines and quality control standards to Managers and other Users, to maintain databases and assist in development; to provide support in selecting and using the appropriate software and hardware tools to ensure the effective use of all information resources; to assist in the design and development of databases, information and knowledge bases.
Network Administrator	To direct in the day-to-day operation and maintenance of the inter network systems; to review systems analysis, design, and programming work of the division personnel.
Supervisor, Computer Operations	To direct staff in the day-to-day operation and maintenance of the municipality’s computer and data, and network systems including preventative maintenance and operator assignments.
Computer Service Technician	To oversee maintenance activity for the Office’s computer systems.

EXTERNAL:

Information Systems Organisations	To exchange technical information and collaborate on areas of training for staff; to access information from private sources networks.
Maintenance Personnel/ Vendors	To collaborate on general maintenance procedures; to troubleshoot, locate and correct causes of errors on network equipment and software.

C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

Programmer
Network Administrator
Supervisor, Operations

INDIRECTLY

Computer Service Technician
Computer Operator

D. MACHINES, TOOLS, WORK AIDS AND EQUIPMENT, CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

MACHINES

Facsimile
Photocopier
Scanner
Computers
Printer
Modem
Unit Power Source

TOOLS

Pens
Pencils, Markers
Screw Drivers
Software & Hardware Tools
Scissors
Accession Tools
Franking Machine
Perforator
Date Stamp
Files
Filing cabinets
Back-up Tapes

WORK-AIDS

Audit Office's Strategic Plan
Audit Office's Medium Term Plan
Audit Office's Operational Plans
Audit Office's Portfolio of Projects
Audit Office's Operational & Procedures Manuals
Audit Office's Strategic Planning, Project Finance & Appraisal Processes
Project Management Software
Manuals, Diskettes, Software Data
Forms/Source Documents Work sheets, Questionnaires Catalogues, Cards, Files, Books, Periodicals, Pamphlets, Brochures
Facts Sheets, Information Packages
Programmes/Project Log Frame
Training Manuals
User Manuals
Software Programmes

EQUIPMENT

Telephone
Calculator
Local Area Network
Typewriter
Paper Punch
Security Envelopes
Movement of Files
Register
Library Equipment
Telephone
Calculator
Hubs
Routers
Bridges

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:

(The following responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position)

PARTICIPATES in the policy Programmes and Project conceptualization and formulation process within the **Office** and makes contributions with respect to priority areas as a whole and the Information and Communications Programme in particular.

INTERPRETS Office's policies with respect to Information and Communications Programmes and provides leadership in the development of programmes and projects and associated budgets.

ENSURES the organisation's Information and Communications Programmes and projects are successfully implemented in the various Divisions by overseeing the development of networks and channels of communication. Prepares and disseminates procedures and guidelines for use of system.

DESIGNS and operates information systems, to provide specific information, utilizing knowledge of classification, electronic data processing principles and computer capabilities. Assists in designing, creating and testing databases.

MAINTAINS the integrity of the databases and ensures and coordinate any database recovery

RECEIVES and **RESOLVES** complaints regarding computer equipment on LANs, WANs and telecommunications system.

ASSISTS in designing, creating and testing databases. Maintains databases and identifies projects, which require databases. Also maintains a database inventory and documentation on databases.

PREPARES documentation on the System including such information as: IT policy, data input manuals, quality control manuals and training manuals.

MAINTAINS a quality control and data protection system. This would include ensuring the creation of back-up copies and security of data storage media.

MONITORS the network capabilities and relocates resources of the network with regard to response times and utilization. This involves maintaining the network performance/traffic on a day-to-day basis and re-routing functions as required.

MONITORS and **EVALUATES** hardware and software needs and facilitates the acquisition of hardware and software.

LIAISES with contracted vendors for the establishment of service and maintenance contracts for hardware/equipment/software; maintains data on vendors and performs related duties as assigned

ENSURES that licenses, warranties and upgrades of hardware/equipment/software are up to date.

ESTABLISHES and maintains a help desk for hardware and software.

ASSISTS in training staff in the use of applications on the LAN.

MAINTAINS a quality control and data protection system.

COLLATES information for maintenance of various schedules required for the production of management reports.

PREPARES progress reports on the activities of the Information Technology Services (ITS) and monthly reports on the system in general.

IV. SENIOR MANAGEMENT POSITION DESCRIPTION EVALUATION:

JOB TITLE: Information Systems Manager		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F I C I A L	FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS	
	1	EDUCATION	Degree in Management Information Systems coupled with Specialized Training in Network Administration. Certified Novell Administration (CAN).	2	93
	2	EXPERIENCE	Up to six years of experience of computer systems development including planning, design, construction, implementation and training of users on an information technology project. Must be familiar with the operation of a Local Areas Network (LAN).	2	65
	3	EFFICIENCY	Ability to establish and maintain effective working relationships with subordinate employees other municipal officials and the general public	1	69
	4	TECHNICAL/ PROFESSIONAL	Demonstrate technical knowledge of state of the art data/word processing, telephone systems, and network, both (LAN and WAN) design and implementation. Knowledge of logical and physical networks required. Collation and maintenance of information, maintenance of database, generating periodic reports, monitoring inflows of information, to understand the wide range of technical methods and principles to apply to assignments. Maintains protection of data from unauthorised users by passwords, keys and physical access to computers. Trains users in the use of computers and peripherals.	1	52
	5	DECISION MAKING	Entrepreneurial management skills including leadership, problem analysis and decision-making, planning and organizing, interpersonal sensitivity and management control, adaptability/flexibility stress tolerance and time management. The incumbent decisions are related to specific processes for accomplishing the work.	1	48
	6	ANALYTICAL	Entrepreneurial management skills including leadership, problem analysis and decision-making, planning and organizing, interpersonal sensitivity and management control, adaptability/flexibility stress tolerance and time management. The incumbent decisions are related to specific processes for accomplishing the work.	1	45
	7	QUALITY OF WORK/ PRODUCTIVITY	Tests and documents conversion plans before implementation. Reviews requests for additional data processing services and identifies impact on current and planned resources. Prepares test programmes to check functioning of system; evaluates results of tests and makes appropriate adjustments to system.	1	71
	8	TEAM WORK	The Team plans, designs, and carries out programmes, projects and other activities as a group. Individual employees inform on progress, potentially controversial matters and far-reaching implications. Results of the work are considered as technically authoritative. Work requires verification to procedures and is reviewed in terms of fulfillment of programme objectives and quality plans. Recommendations for alteration of objectives are evaluated against availability of funds and other resources, broad programme goals and Office's priorities.	1	57
	9	SUPERVISION	Strong supervisory skills including staff and work planning, personnel appraisal, motivation and team building, and delegation.	1	50
10	WORKING ENVIRONMENT	The working environment can be moderately uncomfortable due to cold working conditions.	3	32	
LICENSES: Driver's			TOTAL	582	
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:		

THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION

POSITION TITLE: Network Administrator REPORTS TO: Information Systems Manager	POSITION CODE: DEPARTMENT: DIVISION: Information Technology
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I. ACCOUNTABILITY OBJECTIVE:

Responsible for the operation of the **Office's** computer network including software and hardware linking computer systems in various departments and sections and for developing and implementing training programmes for Users in macro/LAN systems operations and applications.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Network Administrator** supervises the technical support staff and ensures that high quality support and services are provided to employees using the network and desktop computers.

The incumbent conducts classes in the use of computer hardware and software and provides assistance to staff with desktop computer problems, requiring expert troubleshooting, and problem analysis skills.

The **Network Administrator** develops training programmes for computer hardware and software Users.

In this regard the incumbent is required to undertake technical support tasks to ensure the provision of high quality and reliable computer application solutions so as to build and maintain secure data assets with high standards of data integrity for use in fulfilling the **Office's** mandates.

B. PRINCIPAL ORGANIZATIONAL RELATIONSHIPS:

(The Incumbent relates to the following areas/titles internally and externally in carrying out accountability objectives)

AREA/ TITLE	RESPONSIBILITY
INTERNAL:	
Information Systems Manager	To review the overall health of the Office's computer network system; to discuss the implementation of solutions to ensure a minimum delay for employees using the network.
Technical Staff	To implement systems and resolve problems associated with communications methods and protocols used between various OAG computer systems.
OAG Staff	To provide training to other Department staff and employees on the network system and how to use the various capabilities of the software.
Departmental/Divisional Users	To assist with the implementation of systems; to provide efficient user support to resolve technical problems by logically working through systems to identify the source of problems based on symptoms indicated.
EXTERNAL:	
Vendors	To discuss technical specifications and system requirements.
Maintenance Technicians	To review service estimates and validate such requirements.

C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

Supervisor, Operations

INDIRECTLY

Computer Service Technician
Computer Operator
Office Assistant

D. MACHINES, TOOLS, WORK AIDS AND EQUIPMENT, CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

MACHINES

Handheld Notebook
Desktop Computers
Multi-Network Cable
Tester

TOOLS

Diskettes
CD-R & CD-RW Discs
Zip & Jaz Discs

WORK-AIDS

Novell Support
Connection Compact Discs
Software Evaluation Library
Novell Consolidated Support Pack
Consultants Report

EQUIPMENT

Telephone
Computer
Network File and
Application Servers

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:

(The following responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position)

TROUBLESHOOTS and **RESOLVES** problems within the computer network. Designs and implements solutions to ensure a minimum of delay for employees using the network.

SUPERVISES the technical support staff. Provides directions, training, and assistance with problems encountered by staff. Ensures that quality service with an emphasis on customers satisfaction is provided to employees using the network and desktop computers.

RESEARCHES and **MAINTAINS** knowledge of current network computing technologies to ensure the **OAG's** awareness of state of the art software and hardware. Assists the DoIT Information Systems Manager with planning with future acquisition and upgrades to equipment and software.

ACT as a technical expert to assist employees with complex desktop computer hardware and software problems. Handles difficult and complex network and desktop computer and software problems that cannot be resolved by the technical support staff.

REVIEWS, TESTS and **DETERMINES** whether desktop computers and various hardware components meets **OAG** standards for quality and network compatibility. Recommends items for purchase.

DEVELOPS and **UTILIZES** systems to monitor and maintain the computer network.

DEVELOPS technical specifications and systems requirements, reviews bids, proposals and makes recommendation for vendor selection.

MAINTAINS documentation of the network system including installation problems, fixes and upgrades.

INSTALLS and **MAINTAINS** network software and hardware linking the **Audit Office** employees and departments.

DEVELOPS training programs for computer hardware and software users. May conduct classes for employees in the use of computer hardware and software utilizing DoIT's training facilities.

EVALUATES the feasibility of software and hardware applications against the **Audit Office** functions, standards and needs. Rates software against criteria including cost, compatibility with existing systems and ease of use. Interfaces with vendors as necessary.

PARTICIPATES in the installation of micro based computer software.

IV. SENIOR MANAGEMENT POSITION DESCRIPTION EVALUATION:

JOB TITLE: Network Administrator		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F I L E		FACTORS	SUBSTANTIATING DATA	DEGREE S	POINTS
	1	EDUCATION	Certified Novell Engineer (CNE) Certification and/or Microsoft Certified Systems Engineer (MSCE) Certification. Familiarity with standard applications software packages (e.g. Microsoft Office, Corel Office, Lotus). Knowledge of municipal departments, office operations, procedures, and interdepartmental functions.	3	62
	2	EXPERIENCE	A minimum of three years of experience working with computer software applications and hardware troubleshooting is required.	4	29
	3	EFFICIENCY	The incumbent is required to assess the utilisation of current resources; coordinates the develop access matrices and audit procedures. Requires ability and willingness to handle confidential information.	1	69
	4	TECHNICAL/ PROFESSIONAL	Demonstrate technical knowledge in Novell Netware Software. Must be able to survey needs of users. Implements anti-virus procedures. Ability to efficiently operate data entry software and related utility programs. Ability to demonstrate a basic knowledge of business computer systems.	1	52
	5	DECISION MAKING	Determines the absolute confidentiality of all sensitive files and materials accessed, discussed or observed while in the performance of duties. Coordinates the arrangements related to the physical security of the file server and workstations and restrict unauthorised access to the system.	1	48
	6	ANALYTICAL	Regular analysis of data for processing within defined parameters. Varied duties requiring depth of analysis, which may affect accuracy, timeliness, or usefulness of results. Steady concentration is required. The work typically includes varied duties requiring different/related processes and methods for processing considerable data.	2	30
	7	QUALITY OF WORK/ PRODUCTIVITY	Ability to develop, update and implement a desktop computer related training plan using a variety of methods and media. E.g. publications, lecturers, audio-visuals and individualized instruction.	1	71
	8	TEAM WORK	Maintains effective work relationships with employees, other division staff, contractors and vendors.	2	38
	9	SUPERVISION	Strong supervisory skills, including planning and organizing interpersonal sensitivity, problem solving, decision making, flexibility and time management skills used in relation to completing own work assignments.	2	33
10	WORKING ENVIRONMENT	The working environment involves everyday discomforts, which require normal safety precautions. The work area is generally cool.	3	32	
LICENSES: Driver's				TOTAL:	464
DATE PREPARED:		PREPARED BY:		REVIEWED AND APPROVED BY:	

THE AUDIT OFFICE
SENIOR MANAGEMENT POSITION DESCRIPTION

POSITION TITLE: COMPUTER PROGRAMMER REPORTS TO: INFORMATION SYSTEMS Manager	POSITION CODE: DIVISION: Information Technology
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I. ACCOUNTABILITY OBJECTIVE:

Responsible for designing, writing, editing, modifying and debugging computer programs to meet data processing and information storage and retrieval requirements for the Divisions of the **Office**.

II. DIMENSIONS OF POSITION:

A. NATURE AND SCOPE OF THE POSITION:

The **Computer Programmer** is responsible for designing, coding, testing, installing and debugging software used within the **OAG** in both maintenance and development environment.

The Incumbent is required to analyse the data processing design specifications for the **Office** to formulate programme modules and define the logic of each module to attain desired results.

The Incumbent codes programmes in appropriate data-processing language and keys in program and coded data on computer terminals in the Center. The incumbent tests program functions and checks computer output for errors, modifying the programmes as necessary and documents the programme logic and operational procedures.

B. PRINCIPAL ORGANIZATIONAL RELATIONSHIPS:

(The Incumbent relates to the following areas/titles internally and externally in carrying out accountability objectives)

AREA/ TITLE	RESPONSIBILITY
INTERNAL:	
Information Systems Manager	To discuss matters of policy and receive general guidelines; to report on overall performance of Projects; to discuss/implement/review the design of technical and management information systems.
Application Users	To recommend changes in programmes, routines and quality control standards; to provide support in the selection and use of software and hardware tools; to advise in the design and development of database information.
Users	To provide information about system capabilities and to recommend changes in procedures or other solutions to improve efficiency and resolve problems.
EXTERNAL:	
Vendors	To coordinate between personnel using the computer system and Vendors' support personnel; to ensure compliance with general maintenance guidelines.

C. PERSONNEL SUPERVISED BY THIS POSITION INCLUDE:

DIRECTLY

INDIRECTLY

Computer Operator
Computer Service Technician

D. MACHINES, TOOLS, WORK AIDS AND EQUIPMENT, CONTROLLED BY THIS POSITION AND USED BY SUBORDINATES INCLUDE THE FOLLOWING:

MACHINES

Handheld Notebook
Desktop Computers
PCs

TOOLS

Diskette
CD-R & CD-RW Discs
Zip & Jaz Discs
Screwdrivers
Software tools

WORK-AIDS

Program development software
Manuals and Instructions guide of all software
Application installation media

EQUIPMENT

Telephone
Printer
Scanner

III. PRINCIPAL ACTIVITIES TO ATTAIN ACCOUNTABILITY OBJECTIVES:

(The following responsibility statements identify specific duties necessary to attain the OAG's overall objectives while not precluding the position holder from carrying out other related activities that may be inherent in the position)

WRITES, EDITS, and DEBUGS new computer programs for assigned projects including necessary records and desired output, using Microsoft Visual Basic or Visual C++ programming.

INSTALLS specialized package software to conform to current hardware and software specification; develops custom programs (as required by user groups) to enhance existing software.

ASSISTS contracted software developers in designing computer programs.

UPDATES and MODIFIES computer programs to improve efficiency.

WRITES programs to access and print information for special projects.

INPUTS program information and other documentation into a computer terminal.

TESTS new programs to ensure that logic and syntax are correct, and that program results are accurate.

DOCUMENTS all programs by listing a description of the program, special instructions, and any change made in program files and database tables.

PREPARES operations run sheets and explains special instructions to computer operators.

MAINTAINS records necessary to review and update progress of assigned projects.

IV. SENIOR MANAGEMENT POSITION DESCRIPTION EVALUATION:

JOB TITLE: Computer Programmer		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F I L E	FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS	
	1	EDUCATION	First Degree in Computer Science; Microsoft Certified Professional (MCP); Microsoft Certified Solution; Microsoft Visual Basic or Microsoft Visual C++; Visual Developer (MCSD) Fox Pro; MS Access; MSSQL 2000.	2	93
	2	EXPERIENCE	First Degree in Computer Science; Microsoft Certified Professional (MCP); Microsoft Certified Solution; Microsoft Visual Basic or Microsoft Visual C++; Visual Developer (MCSD) Fox Pro; MS Access; MSSQL 2000.	3	43
	3	EFFICIENCY	The incumbent is required to maintain documentation of programme logic and must also document operational procedure for performing production runs. The incumbent develops, tests and implements all applications according to standards as set out in the Information Systems Methodology Manual.	3	31
	4	TECHNICAL/ PROFESSIONAL	Coordinates Users requests and writes programmes in required computer language for processing information, using electronic data processing methods and techniques. Ability and willingness to maintain the absolute confidentiality of all sensitive files and materials accessed, discussed or observed while in the performance of duties.	2	35
	5	DECISION MAKING	Decisions are made within well-defined parameters. The decisions are related to specific processes for accomplishing the work, such as to modify, test and trouble shoot existing programs; analyse problems.	2	32
	6	ANALYTICAL	Demonstrate technical knowledge in computer logic and flow charting. Analyzes and writes specifications for possible improvements of operating system software; designs, develops or recommends new or revised systems.	1	45
	7	QUALITY OF WORK/ PRODUCTIVITY	The incumbent is required to test programme functions and check computer output for errors, modifying programme as necessary.	2	47
	8	TEAM WORK	Works in association with Information Systems Manager to formulate programme modules, and with Computer Operators to key and coded data.	2	38
	9	SUPERVISION	Responsible for work assignments which are controlled through the structured nature of the work.	2	33
10	WORKING ENVIRONMENT	The working environment can be moderately uncomfortable due to cold working conditions.	3	32	

LICENSES: Driver's	TOTAL: 429
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DATE PREPARED:	PREPARED BY:	REVIEWED AND APPROVED BY:

**THE AUDIT OFFICE
SUPERVISORY JOB DESCRIPTION**

T H E J O B	JOB TITLE: Supervisor, Computer Operations	JOB CODE:
	REPORTS TO: Information Systems Manager	OFFICE: Information Technology

1. SUMMARY STATEMENT:

Responsible for supervision of operators and operations involving the assignment of personnel, scheduling of job and maintenance of computer systems and peripheral equipment. This includes scheduling all work accomplished by the municipality through the use of the data centre. Handles confidential and sensitive information.

2. NATURE AND SCOPE OF THE JOB:

The **Supervisor, Computer Operations** directly supervises all activities of the computer operations work group which includes all data entries and computer operations personnel and their functions, ensuring proper prioritization of work for efficient utilization of equipment and personnel. Assigns and schedules staff; evaluates work performance; provides for training; recommends employee selection and discipline.

The incumbent ensures proper maintenance of all computer hardware and peripheral equipment and works with the Information Systems Manager, other information technology staff, and vendor personnel in the resolution of all computer and peripheral hardware problems. Maintains a problem log on all maintenance problems. Tracks problems and report recurring problems or trends that may reflect potential problem areas to The Information Systems Manager.

3. PRINCIPAL ORGANISATIONAL RELATIONSHIPS:

(The Incumbent relates to the following areas/titles internally and externally within the Nature and Scope of the Job)

AREA/ TITLE

RESPONSIBILITY

INTERNAL

Information Systems Manager

To confer, receive and discuss work assignments and the sequence of data processing activities; to advise on feasibility of programmes from operations point of view; to review strategies; to maintain absolute confidentiality of all information contained in files and documents, processed, stored and/or maintained by the Division.

Computer Operator

To assign duties, instruct in the use of programmes and advise on factors such as availability of memory and release of unwanted item; to supervise the movement of documents, data entry and processing and production of tabulations ensuring adherence to specifications.

User Department

To review systems of data control; to discuss data rejected with data source documents and agree on corrective action to be taken.

4. **DUTIES, WORK FIELD, TRAITS:**

		JOB TITLE: Supervisor, Computer Operations	JOB CODE NUMBER:
D U T I E S R E Q U I R E D	J O B R E S P O N S I B I L I T I E S	DESCRIPTION OF DUTIES:	
		IMPLEMENTS proper system security and disaster recovery procedures of municipal data files and the computer hardware.	
		MAINTAINS proper backup of all data files and organizes and maintains systems tape library.	
		IMPLEMENTS the Division's security plan and maintenance for systems and users.	
		REPORTS all unplanned systems downtime to the Network Administrator as soon as possible during each event.	
		COORDINATES the implementation of all new or modified systems or systems modifications. Ensures proper adherence to all standards, procedures and policies prior to implementation of any systems change	
		IMPLEMENTS backup procedures as set forth by the Information Systems Manager. Ensures that a complete and adequate back up of all computer systems is accomplished in a timely and expeditious manner to ensure the rapid restoration of systems and data in the event of hardware or software systems failures.	
		OPERATES municipal computer systems. ORGANIZES, PREPARES and EXECUTES job streams according to specifications on job procedures.	
		MAINTAINS inventory of all computer forms and paper used in computer operations. Maintains computer diskette library, labelling and filing diskettes according to run dates.	
		PROVIDES technical expertise within the division in the determination of information technology needs and in the resolution of defined related problems.	
PERFORMS computer operations consisting of issuing commands to computers to execute functions, jobs and programs.			
RELEASES reports to printers after ensuring that proper forms and ribbons/toner are on the printer and controls are correctly set.			
PROPERLY labeling tapes and diskettes to identify files, data sets, stage of processing, status and applicable dates.			
USING instructions provided to run jobs on the computer.			
PREPARING reports for distribution to users. Includes decollating, separating and, when required, delivering to distribution point or user department.			
IN ACCORDANCE with established procedures, maintaining logs of jobs, machine status and event chronology dealing with problems, malfunctions and abnormal terminations, retry and restart attempts.			
MAINTAINING magnetic tape, diskette, and zip disks in accordance with established department standards. Ensure that all media are properly stored in designated locations.			

The above responsibility statements identify specific duties necessary to attain the OAG's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.

W O R K	F I D	WORK FIELD: Collating, Maintaining, Training																												
	A T A	WORK REQUIREMENTS:																												
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	PC Board																													
	Network Drives																													

QUALIFICATIONS PROFILE

JOB TITLE: Supervisor, Computer Operations		JOB CODE NUMBER:			
Q U A L I F I C A T I O N P R O F I L		FACTORS	SUBSTANTIATING DATA	DEGREES	POINTS
	1	EDUCATION	Microsoft Certified Professional or equivalent. Advanced DOS and Windows Knowledge. Familiarity with standard applications software packages. Knowledge of Municipal Departments, office operations, procedures and interdepartmental functions.	3	62
	2	EXPERIENCE	A minimum of three years experience working in computer operations where the knowledge, skills and abilities listed above were used and/or acquired. A working knowledge of the operations of digital computers and related hardware required.	3	43
	3	EFFICIENCY	Ability to plan, direct, and coordinate computer operations and data entry functions; with a complex flow of jobs, tasks, and data that are time and deadline sensitive.	2	46
	4	TECHNICAL/ PROFESSIONAL	Knowledge of all hardware systems and functions for effective interface. Mechanical ability to maintain functions of computer hardware and to assist in identifying hardware malfunctions.	2	35
	5	DECISION MAKING	Ability and willingness to maintain absolute confidentiality of all information contained in files and documents; processed, stored and/or maintained by the Division of Information Technology, regardless of the level of dissemination of such information of user departments. Decides on the sequencing of jobs.	3	21
	6	ANALYTICAL	Requires moderate amount of interpretation of Laws, Acts and Guidelines relating to Registration and the Electoral process.	3	20
	7	QUALITY OF WORK/ PRODUCTIVITY	The incumbent defines priorities and deadlines and guides subordinates with unusual situations which do not have clear procedures.	2	47
	8	TEAM WORK	The Supervisor checks completed work in terms of quality and quantity as well as accuracy. Works with Managers to ensure work complies with established procedures.	3	25
	9	SUPERVISION	Strong supervisory skills, including work planning, motivation, team building and delegation. Supervises Computer Operators.	3	22
10	WORKING ENVIRONMENT	The working environment involves everyday discomforts, which require normal safety precautions. The work area is generally cool.	2	47	
LICENCES: Driver's				TOTAL	366
DATE PREPARED:		PREPARED BY:		REVIEWED AND APPROVED BY:	

**THE AUDIT OFFICE
NON-MANAGEMENT JOB DESCRIPTION**

T H E	J O B	JOB TITLE: COMPUTER SERVICE TECHNICIAN JOB CODE: REPORTS TO: NETWORK ADMINISTRATOR DIVISION: INFORMATION TECHNOLOGY																												
SUMMARY STATEMENT		Responsible for troubleshooting, diagnosing and resolving problems with desktop computer hardware, operating systems, application software, local area network (LAN) and peripherals for client Divisions and employees																												
D U T Y R E Q U I R E D	J O B R E S P O N S I B I L I T Y	DESCRIPTION OF DUTIES: PROVIDES high quality, detailed consultation; technical support; and troubleshooting with an emphasis on customer satisfaction. Works with Network Administrator in addressing LAN problems. TROUBLESHOOTS, DIAGNOSES and REPAIRS desktop computers, printers, and other peripherals. Uses diagnostic tools to identify hardware problems and initiate repairs. Replaces boards and other faulty components. Sends components to vendor for repair or replacement. MAINTAINS support of all operating systems, databases, network software and hardware, printers and specialised computer peripherals. INSTALLS memory chips, disk drives, network devices and PC boards in existing desktop computers. ASSISTS in preparing and maintaining documentation and procedures for risk or failure in the light of natural disasters. MAINTAINS 'Help Desk' call log to ensure that all desktop computers and software problems are referred, recorded and resolved in a timely manner. STAYS current with developments and changes in desktop computer and related hardware. Reviews new hardware and software applications for potential use by the Office Divisions.																												
<p>The above responsibility statements identify specific duties necessary to attain the Office's overall objectives while not precluding the jobholder from carrying out other related activities that may be inherent in the job.</p>																														
W O R K F I E L D D A T A		WORK FIELD: Assisting, Installing, Maintaining, Updating WORK REQUIREMENTS: <table style="width: 100%; border: none;"> <tr> <td style="width: 25%;"><u>MACHINES</u></td> <td style="width: 25%;"><u>TOOLS</u></td> <td style="width: 25%;"><u>WORK AIDS</u></td> <td style="width: 25%;"><u>EQUIPMENT</u></td> </tr> <tr> <td>Handheld Notebook</td> <td>Diskettes</td> <td>Programme development software</td> <td>Telephone</td> </tr> <tr> <td>Desktop Computers</td> <td>Memory chips</td> <td>Manuals and Instructions guide of all software</td> <td>Application installation media</td> </tr> <tr> <td>Printer</td> <td>CD-R & CD-RW Discs</td> <td>Computer drives</td> <td></td> </tr> <tr> <td>Fax</td> <td>Zip & Jaz Discs</td> <td>Computer peripherals</td> <td></td> </tr> <tr> <td></td> <td>PC Board</td> <td>Printer Ribbons</td> <td></td> </tr> <tr> <td></td> <td>Network devices</td> <td>Toner Cartridges</td> <td></td> </tr> </table>	<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>	Handheld Notebook	Diskettes	Programme development software	Telephone	Desktop Computers	Memory chips	Manuals and Instructions guide of all software	Application installation media	Printer	CD-R & CD-RW Discs	Computer drives		Fax	Zip & Jaz Discs	Computer peripherals			PC Board	Printer Ribbons			Network devices	Toner Cartridges	
<u>MACHINES</u>	<u>TOOLS</u>	<u>WORK AIDS</u>	<u>EQUIPMENT</u>																											
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	PC Board	Printer Ribbons																												
	Network devices	Toner Cartridges																												

QUALIFICATIONS PROFILE

JOB TITLE: Computer Service Technician

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	DEGREES	POINTS
1	EDUCATION	Diploma in PC Repair and or A+ Certification; Comptia A+, Network + Certification. Strong knowledge of Disk Operating System (DOS) and Microsoft Windows. Ability to read and comprehend technical manuals and apply their concepts to solving software and hardware problems.	5	27
2	EXPERIENCE	Four years of experience supporting desktop computer software and hardware in a business environment required.	4	29
3	EFFICIENCY	Good planning, organizing, problem solving, and time management skills to attend to user needs and diagnose problems to determine cause of malfunctions.	3	31
4	TECHNICAL/ PROFESSIONAL	Ability to read and interpret circuit diagrams and consult technical manuals and other sources as necessary to obtain information on characteristics of electronic equipment and fixtures. Responsible for performing routine maintenance and repairs on desktop computers including repair /replacement of parts.	3	23
5	DECISION-MAKING	Decisions are related to carrying out the operations of the selected process, and in compliance with standard operating procedures. Decides on nature of servicing of equipment and arranges for replacement or incorrect equipment.	3	21
6	ANALYTICAL	Above average mental and visual attention required assembling equipment components and installing equipment according to specifications. Procedures require the sequential completion of tasks.	2	30
7	QUALITY OF WORK/PRODUCTIVITY	Completed work is tested for performance and irregularities by testing units and components and correlating test results with Manufacturers' specifications. Installs and tests systems. Menus and authorized software.	3	32
8	TEAMWORK	Works in a team environment handling receipt of product, verifying shipment, testing equipment. Ability to work with Departmental personnel to troubleshoot problems. Assists Staff with questions and problems and provides instructions on software capabilities.	3	25
9	SUPERVISION	Ability to work independently with minimal supervision. Keeps supervisor informed of progress.	3	22
10	WORKING ENVIRONMENT	The working environment involves moderate discomforts, which require precautions when working with or around moving parts. Work environment can be moderately uncomfortable due to cold. Requires the ability to lift and move computers and peripherals.	2	47
LICENCES:			TOTAL:	293
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

QUALIFICATIONS PROFILE

JOB TITLE: Computer Operator

JOB CODE NUMBER:

FACTORS		SUBSTANTIATING DATA	Degrees	Points
1	EDUCATION	Advanced DOS and Windows Knowledge. Familiarity with standard applications software packages (e.g. Microsoft Office, Coral Office, Excel). Knowledge of office operations, procedures and interdepartmental functions.	6	18
2	EXPERIENCE	Data entry training course in a business or technical school which specifically uses desktop computer as part of training curriculum; or one year of relevant data entry work experience required. Minimum of 14,000 data key strokes per hour required.	4	29
3	EFFICIENCY	Coordinates work requirements with the Office operations and Divisional personnel sufficient to successfully complete a wide variety of work orders.	3	31
4	TECHNICAL/ PROFESSIONAL	Ability to focus on specific information and perform duties requiring visual acuity, maintaining accuracy and attention to detail, while processing large quantities of routine and materials. Ability to focus on specific information, maintaining accuracy and attention to detail while processing large quantities of data.	3	23
5	DECISION MAKING	Decides on use of data entry software and related utility programs.	3	21
6	ANALYTICAL	Ability to understand content and purpose of source documents, recognizing errors and make appropriate corrections. Ability to read data source documents, some marginally legible, while simultaneously operating desktop computer or computer terminal.	3	20
7	QUALITY OF WORK/ PRODUCTIVITY	Responsible for entering data from source materials and editing documents prepared for completeness and correctness. Maintains work order/job logs to ensure proper allocation of costs.	3	32
8	TEAMWORK	Good verbal and interpersonal skills to communicate with user departments.	3	25
9	SUPERVISION	Work independently with a minimum of supervision. Must adhere to scheduling requirements.	4	15
10	WORKING ENVIRONMENT	The working environment involves everyday discomforts, which require normal safety precautions. The work area is generally cool. Works inside around people in comfortable surroundings. Work is sedentary, requiring handling of documents and manipulating keyboard.	3	32
LICENCES:			TOTAL:	246
DATE PREPARED:		PREPARED BY:	REVIEWED AND APPROVED BY:	

JOB/POSITION DESCRIPTIONS

WORKS AND STRUCTURES

GRADE	JOB TITLE	POINTS
	Director, Works and Structures	
	Audit Manager, Works and Structures	

THE AUDIT OFFICE OF GUYANA



RULES, POLICIES AND PROCEDURES MANUAL

VOLUME 4 Performance Appraisal Manual

Summary of Volumes

- Volume 1: Regulatory Structure, Systems and Operations
- Volume 2: Manual Describing Job Evaluation Procedures
- Volume 3: Job and Position Descriptions for the Audit Office
- Volume 4: Performance Appraisal Manual

THE AUDIT OFFICE RULES, POLICIES AND PROCEDURES MANUAL

VOLUME 4

PERFORMANCE APPRAISAL MANUAL

TABLE OF CONTENTS

	PAGE
1.0 INTRODUCTION	1
1.1 Job/ Position Descriptions	1
1.2 Job Performance Standards	1
1.2.1 Definitions of Standards of Performance	2
1.2.2 Criteria for Writing Objective Standards of Performance	2
1.2.3 Types of Standards of Performance	2
1.2.4 Determining Standards of Performance – An Approach	4
1.2.5 Measuring Management Effectiveness	5
1.2.6 Performance Standards for Newly Created Positions	6
1.2.7 Performance Standards for Positions Already Filled	7
1.2.8 Annual Review of Performance Standards	7
2.0 THE RECOMMENDED APPROACH	8
2.1 Professional/ Managerial Appraisal	8
2.1.1 Ranking of Performance Factors	10
2.1.2 Ranking of Potential Factors	12
3.0 NON-MANAGEMENT STAFF APPRAISAL	13
4.0 GUIDELINES FOR STRENGTHENING THE PERFORMANCE PLANNING, REVIEW AND CAREER DEVELOPMENT SYSTEMS	15
4.1 Persons involved in the Appraisal Procedure	15
4.2 Appraisal Period	15
4.3 Establishing Major Job Objectives – Performance Planning	16

5.0	PERFORMANCE LINKED SALARY ADMINISTRATION MATTERS	18
5.1	Types of Rewards	18
5.2	Monetary Rewards	18
	5.2.1 Performance Indexed Increments	20
	5.2.2 Annual Performance Bonus	22
5.3	Non-Monetary Awards for Performance	22
	5.3.1 Staff Eligibility for Non-Monetary Awards	22
	5.3.2 Reward Criteria	23
	5.3.3 Process for Recipients of Non-monetary Rewards	23

LIST OF APPENDICES

- APPENDIX I:** Performance Planning, Review and Development Questionnaire
- APPENDIX II:** Performance Appraisal/ Career Development Review Form for Managerial/ Professional/Supervisory Employees
- APPENDIX III:** Non-Management Performance Appraisal Form
- APPENDIX IV:** Key Words in Performance Assessment Criteria

LIST OF TABLES

- Table 2.1** Analysis of Responses to Performance Review and Career Development Questionnaire.
- Table 2.2** Ranking of Performance Factors and Associated Weights
- Table 3.1** Mapping of Job Evaluation Compensable Factors into Dimensions of Performance
- Table 3.2** Points Scale for Non-Management Performance Appraisal System
- Table 3.3** Overall Performance Ratings for Non-Management Appraisal System
- Table 5.1** Types of Offerings for Monetary and Non-Monetary Awards

LIST OF FIGURES

- Figure 1.1** Schematic Diagram of Methodology for Conducting Review of Performance Appraisal System
- Figure 5.1** Salary Increment/ Performance Bonus Matrix for Dynamic Pay System



1.0 INTRODUCTION

Objective **Appraisals** constitute an important aspect of employment policy. It is a critical factor in compliance with equal employment opportunity guidelines.

Structured appraisals help the Supervisor and Manager to evaluate each employee's performance in as consistently objective and uniform a manner as possible. The system proposed is based on performance and qualifications directly related to the respective **Job/Position Descriptions**; and a performance standards set by the **Audit Office**.

The **Appraisal Process** is intended to provide each employee with a clear appreciation of his or her effort to achieve performance standards; and to provide opportunity for the individual to express his or her views on written and/or oral observations/comments made. The system in fact assures the individual's basic right of appeal and to have the particular appraisal report reviewed.

A results-based **Performance Appraisal System** providing rewards to employees for meritorious effort and output is proposed for the **Audit Office's** Staff.

This system is intended to be used in the formal process of assessing the attainment of objectives and tasks on an individual basis in relation to the **Action Plans of the Audit Office**.

The development of a good **Performance Appraisal Instrument** is a precursor to initiating the process.

1.1 Job/Position Descriptions

The **Job Evaluation Programme** for the **Audit Office** will impact on the organisation in the following ways:

- Ensure that jobs are adequately described and enriched, while eliminating areas of overlap and/or superfluity and specifying all the necessary job requirements.
- Establish an orderly, rational, systematic structuring to allow for career growth in the **Job Structure** on the basis of a performance based merit scheme.
- Justify proper placement in a **Pay Structure** that provides for internal equity.

The new **Job /Position Descriptions** will ensure that important duties and responsibilities for each Job and Position in the **Audit Office** are set forth in a uniform and consistent way that allows for an efficient system of assigning and monitoring work activities.

1.2 Job Performance Standards

Performance Dimensions are those qualities or features of a job that can be measured. They provide a means of measuring work, while integrating the established requirements of the job with the specific knowledge, skills and



competencies required within the **Compensable Factor** scales. **Performance Dimensions** must relate to defined standards as described following.

1.2.1 Definitions of Standards of Performance

A standard of performance is:

"...that point of measurement by which the supervisor determines whether or not the employee is performing satisfactorily in that job duty."¹

"...statements of the results we wish when a job is satisfactorily performed."²

"... a statement of conditions that will exist when a particular job is performed satisfactorily."³

Standards of Performance flow from statements of responsibility in the **Job/Position Description**.

1.2.2 Criteria for Writing Objective Standards of Performance

Well written *standards of performance* are:

- Specific:** that is to say, clearly stated. There should be no room for difference of opinion between the supervisor and subordinate as to exactly what the standard means;
- Time-bound:** in other words, anchored to a targeted time-limit For accomplishment;
- Attainable:** while providing a challenge;
- Related:** to a single responsibility;
- Tied:** to organisational objectives and critical success factors.

1.2.3 Types of Standards of Performance

There are three types of standards:

- Historical
- Comparative
- Engineered

¹ George L. Morrissey: Performance Standards Thru Objectives and Results

² James L. Hayes

³ Journal of Management Studies, Wickers



Referring to performance or achievement in a previous time period forms **Historical Standards**. The questions asked in formulating this type of standard are:

- (a) What standard of performance existed for the previous year?
- (b) What improvement can realistically be attained in the current year?

A standard is then written which describes a condition similar to, or better than one which obtained in the former period. For example, where a responsibility relates to a performance objective, a standard could be written which states that the employee "should increase output by 3% more than last year".

1. **Comparative Standards** are formed by referring to the performance of other jobholders in a comparable department. The questions asked in formulating this standard are:

- (a) What standard of performance was attained by Department X during the last review period?
- (b) Can our Department equal or exceed the accomplishment of Department X.

A standard performance is then written which describes a condition equal to, or better than, that achieved by Department X. For example, with respect to productivity, a standard could be written which provides that what the Department produces "should not be less than the quantity produced by workers in Department X.

2. **Specific Standards** are formed by identifying the key or major tasks pertinent to a particular responsibility and adding to these tasks specific terms relating to quality, time and quantity requirements.

In writing specific standards the questions to be asked are:

- (a) What are the major tasks involved in this responsibility which the holder of the position must perform?
- (b) In terms of quality, how should the completed work look? What should there be or not be?
- (c) In terms of quantity, how much/little should there be? How much should be done?
- (d) In terms of timeliness, how much/little time should the task take?
- (e) With respect to effectiveness in the use of resources,



how much time should be expended in the performing of the task?

Each statement of the standard may be written either in:

- Positive form "Must produce five Reports per quarter"
- Negative form "Must not be later than the last day of the month"
- Zero or absolute form "There must be no **Instances** of unattended clients"

1.2.4 Determining Standards of Performance – An Approach

1. Start with a statement of duty (already defined in the **Job/Position Descriptions**).
2. In a separate, parallel column, headed **Procedure** or **Method**, identify the key steps necessary to complete the particular duty. (This step may be unnecessary or undesirable for the Management Positions posts where the judgement/creativity of the office dictate the procedure).
3. In a third parallel column headed **Standards**, write down the standards associated with the duty. You will need to consider the procedure(s), but your standard will be for the duty identified. Attention should be paid to the requirements of the legal instruments.
4. For each type of standard (Quality, Time, Use of Resources) ask, 'I a standard appropriate or necessary here? If yes, what should it be? If no, omit the type of standard. What will best indicate when the duty is satisfactorily performed?'
5. Quality standards will generally reflect the procedures identified. When this happens, in the Standards column, you may write merely "According to established procedure". Other quality standards (accuracy, neatness etc.) may be stated separately.

1.2.4.1 Pre-Determined Standards

In some cases, pre-determined standards are set for the job, irrespective of the employee performing it. These may be based on the experience of the Supervisor, his colleagues and employees with pertinent experience, or on established regulations and procedures. Whatever might be their origin, in most cases, standards can be dynamic instruments for improving delivery of high quality work. They must be modified as often as it becomes necessary for them to remain "**challengingly attainable**".



1.2.5 Measuring Management Effectiveness

All jobs can be defined in terms of 'What success looks like'. Put another way, *performance standards* can be written for all jobs or aspects of jobs. The definition of success might be in terms of outputs, behaviours, skills or a combination of these.

This means that objective standards must be established for measuring the efficiency and effectiveness of Managers and Supervisors. The following categories relate to the functions of the Manager or Supervisor. They point to critical items which must be addressed in planning the manager's performance. For example:

1. Planning and Co-ordinating

Standards must relate to:

- The determination of requirements of work, identification of critical success factors
- Development of schedules
- Distribution of resources to achieve results

2. Development of Staff

Standards must relate to:

- The conduct of appraisals
- The formulation of development plans for subordinates through on-the-job coaching or planned formal training
- The provision of appropriate material support for subordinates

3. Building the Team

Standards must relate to:

- The Manager's contribution to the attainment of Departmental/Sectional objectives
- Interventions to diminish conflicts which would affect achievement
- Taking initiatives for the building up of fraternal feeling and a supportive environment

4. Safety Awareness

Standards must relate to:

- The maintenance of a clean, comfortable and hazard-free work area
- The maintenance of appropriate health and safety standards

5. Communication Skills



Standards must relate to:

- The writing of clear, concise and accurate reports
- The giving of unambiguous instructions which get the job done properly without delay or time wasting
- The implementation of instructions received
- The conduct of meetings and making contributions oriented to achieving objectives

6. Initiative

Standards must relate to:

- Action taken to achieve results when planned actions do not materialise as anticipated
- Action taken to provide for continuous improvement of work and environment
- Action taken to minimise cost and maximise results in normal operations

7. Interpersonal Skills

Standards must relate to:

- The skilfulness and flexibility of leadership styles
- The co-ordination of the contribution of other participants in the work of the Unit/Section/Department
- The display of concern for others in work groups or for other members of staff

8. Work Ethic

Standards must relate to:

- Time keeping and punctual delivery of the Manager's own contributions
- Promotion of departmental policies
- Promotion of '**total quality service**' in all aspects of the work

1.2.6 Performance Standards for Newly Created Positions

The Supervisor of a newly created position writes the performance standards for the position. Once written, these performance standards are reviewed with the person selected to fill the position. However, initial performance standards are primarily the responsibility of the Supervisor of the position. After the position has been filled for one year, performance standards are again written. This time they are based on the final **Job Description** and are prepared according to the procedure outlined for positions in the **Job Evaluation Manual**.

1.2.7 Performance Standards for Positions Already Filled



For **Job/Positions** already filled, both the Supervisor of the position and the individual filling the position simultaneously draft performance standards. They then meet and arrive at common agreement on the *standards of performance* for the job. However, it is within the Supervisor's authority to accept and issue the final standards.

In the event of a disagreement, the Supervisor shall take the ultimate decision with respect to approval of the *standards of performance*.

1.2.8 Annual Review of Performance Standards

Each year, during the performance review, the *performance standards* are re-examined by the individual filling the position and the Supervisor. Any necessary adjustments to them are made at that time according to the procedure outlined in respect of **performance standards for positions already filled**.

- 1.3** The **Duties and Responsibilities Statements** in the new **Descriptions** recommend behaviour which should be used to compare actual with expected or desired results. These should in turn be used as the basis for setting **performance standards**.

The **Audit Office's** Managers must agree on minimum acceptable levels of performance from every member of Staff.

Setting **job performance standards** must be seen as an objective and fair way of measuring results or in determining the degree of completion of agreed activities.

Job Performance Standards will motivate staff into renewed action. At an optimum level of performance the **Audit Office's Job Performance Standards** should:

1. Enable the Staff Member to differentiate between acceptable and unacceptable results of the tasks assigned.
2. Present a challenge to the employee and in so doing utilise even latent skills.
3. Be realistic in terms of utilising skills and resources.
4. Be able to measure the work activity qualitatively and quantitatively.
5. Be attainable in specified timeframes as agreed between incumbent and Supervisor/Manager.
6. Be observable to avoid the labels of nepotism or favouritism.
7. Be useful in identifying skill gaps to be filled by training.



2.0 THE RECOMMENDED APPROACH

2.1 Professional/Managerial Appraisal

Typically, there are two ways of measuring **Professional/Managerial** employee contribution or performance, namely:

- To view performance in terms of tangible and measurable results achieved in a job against pre-determined targets.
- To focus on the behaviours that lead to those results

The importance of both dimensions must be recognised since they are not mutually exclusive. A careful study of employee behaviour is a necessary pre-condition for taking steps to improve work effort generally, thus increasing the likelihood of employees achieving their physical targets.

Before **employee performance** can be used as an outcome variable in evaluating human resources, it must first be measured. Shown schematically in **Figure 1.1** is a diagram of the various steps used in developing the **Performance Appraisal System**.

It is important to note how the steps interlock with other phases of the **Organisation Review and Job Evaluation Study** to present a holistic picture.

Two main activities that govern this process are briefly described following.

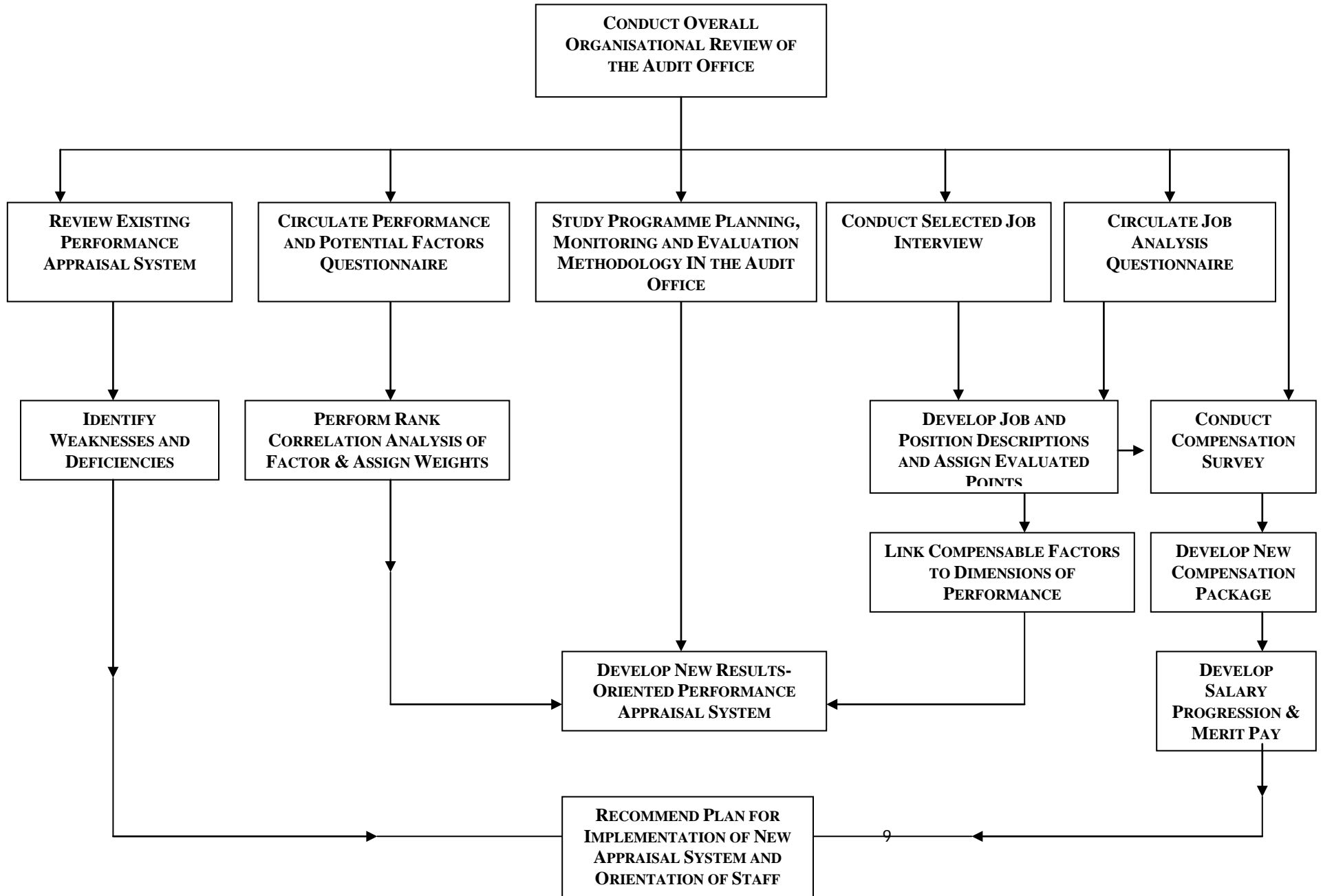
- **Setting targets** for individual employees will become an absolute necessity of the new system. In addition, it will help bring about a fundamental change in the **Audit Office's** culture where quality and quantity of output will be stressed.

It is recommended that the **Audit Office** embrace the '**Management by Objectives**' philosophy, where goals and objectives are set, which satisfy the following main conditions:

- They are anchored in the **Audit Office's Mission Statement** at the highest level and diffuse downwards to the lowest organisational level.
- All objectives and sub-objectives are integrated in such a way as to ensure that they contribute to the attainment of the **Audit Office's** overall goals.
- In addition to the **MBO** approach, the use of **performance and potential factors** is also advocated. Consequently the contributory performance and potential factors which were ranked by the **Audit Office's** Management Staff were chosen from amongst those that are universally applicable to **Professional/Managerial** behavioural outcomes.



Figure 1.1: Schematic Diagram of Methodology for Conducting Review of Performance Appraisal System





2.1.1 Ranking of Performance Factors

Performance Factors are defined in terms of behaviours that would contribute or lead to a particular result or outcome. Nine (9) Managers participated in the ranking of the nine (9) universally acceptable factors in order of importance to the **Audit Office**.

Table 2.1 tabulates the responses with one (1) representing the most important and nine (9) the least important. Alphabetical letters represent respondents. A *rank correlation analysis* was conducted to determine how closely the ranking of each individual conformed to that of the group.



TABLE 2.1

THE AUDIT OFFICE

ANALYSIS OF RESPONSES TO PERFORMANCE REVIEW AND CAREER DEVELOPMENT
QUESTIONNAIRE

PERFORMANCE FACTORS	RESPONDENTS RANKING OF PERFORMANCE FACTORS									OVERALL RANK		
	A	B	C	D	E	F	G	H	I	AVG	RK	WGT
Knowledge of the job	1	1	1	1	1	2	1	1	1	1.1	1	0.20
Self-Direction	4	3	2	5	2	1	2	4	2	2.7	2	0.18
Work Direction	2	2	2	3	7	1	3	3	7	3.3	3	0.16
Decision Making	4	5	1	3	5	2	4	2	8	3.7	4	0.13
Work Attitude	7	6	1	2	4	3	5	6	6	4.4	5	0.11
People Development	8	7	3	2	3	4		8	5	4.4	6	0.09
Communication	8	4	2	4	6	5	6	5	3	4.7	7	0.07
Interpersonal Skills	8	8	2	5	8	3	7	7	4	5.7	8	0.04
Labour Relations	9	9	3	3	9	-	9	9	9	6.6	9	0.02
CORRELATION COEFF (With Overall Rank)	0.8	0.9	0.9	0.7	0.9	0.8	0.9	0.4	0.7	0.9	1.0	1.0
POTENTIAL FACTORS	A	B	C	D	E	F	G	H	I	AVG	RK	WGT
Leadership	3	2	1	1	1	1	1	2	1	1.4	1	0.29
Business Management	1	1	1	2	4	5	5	1	2	2.4	2	0.24
Personnel Management	4	3	1	2	3	3	4	4	5	3.2	3	0.19
Flexibility	6	5	2	2	5	2	2	6	4	3.7	4	0.14
Stress Tolerance	8	4	2	3	2	4	3	5	3	3.7	5	0.10
Conceptual ability	2	6	2	1	4	6	6	3	6	4	6	0.05
	0.0	0.1	0.8	0.7	0.7	0.9		0.7	0.0	0.9	1.0	1.0



2.1.2 Ranking of Potential Factors

Potential factors were determined in terms of a **Manager's** potential for development at his/her current job level and above. Six such universally applicable factors were chosen and put through the identical process described in **Section 2.1.1**. In **Appendix I** can be seen the questionnaire circulated to the same sample of **Managers**.

Table 2.2: Ranking of Performance Factors and Associated Weights

Performance Factors	Factor Weights		
	Group Rank	Individual	Aggregate
Knowledge of the job	1	0.20	0.67
Self Direction	2	0.13	
Work Directions	3	0.18	
Decision Making	4	0.16	
Work Activities	5	0.09	0.27
People Development	6	0.09	
Communications	7	0.07	
Interpersonal Skills	8	0.04	0.06
Labour Relations	9	0.02	
	TOTAL	1.00	1.00

It can be seen from the **"aggregate weight"** column that the nine factors were resolved primarily into three distinct groups, with four factors accounting for 67 percent of the weighting, three factors accounting for 27 percent, and the last two factors for 6 percent.

Two pertinent observations are in order here. Firstly, the results of similar rank correlation exercises in other organisations are very typical. Secondly, the weights of the two least ranked factors – which are not always applicable to every managerial/supervisory position in an organisation – are sufficiently low so as not to unduly influence the overall weighted score. In instances where these two performance factors – **" Interpersonal Skills"** and **" Labour Relations"** – have less importance or are not applicable, the overall weighted score must be multiplied by 1.064 to obtain a prorated total score.

Table 2.2 above displays the results of the **Ranking of Performance Factors and Associated Weights**.



3.0 NON MANAGEMENT STAFF APPRAISAL

The **Compensable Factor Scale** of the **Job Evaluation Study** provides the basis for evaluating the performance of non-management staff. Accordingly, therefore, this scale was mapped into desirable dimensions of performance as shown in **Table 3.1**.

The Weights shown in **Table 3.1** against the four universal factors were derived from a rank correlation analysis from the factor identification and ranking activity of the **Job Evaluation Exercise**. The weights were distributed among the **Performance Factors** in the right hand column of the **Table** and then converted into a Point Scale for the **Non-Management Performance Appraisal System** as shown in **Table 3.2**.

TABLE 3.1

Mapping Of Job Evaluation Compensable Factors Into Dimensions Of Performance

JOB EVALUATION COMPENSABLE FACTORS			DIMENSIONS OF PERFORMANCE	
UNIVERSAL FACTORS		SUB - FACTORS	PERFORMANCE FACTORS	WEIGHT
DESCRIPTION	WEIGHT	DESCRIPTION		
KNOWLEDGE	0.237	Experience	Knowledge of the Job	0.204
		Education		
SKILL REQUIREMENTS	0.214	Efficiency	Quality of Work/Efficiency	0.160
		Technical/ Professional	Volume of Work	0.184
		Decision Making	Interpersonal Relationships	0.110
		Analytical		
Initiative & Ingenuity				
ACCOUNTABILITY/ RESPONSIBILITY	0.178	Quality of Work	Work Direction	0.103
		Productivity	Team Work	0.070
		Team Work	Punctuality & Attendance	0.052
		Supervision		
PHYSICAL REQUIREMENTS	0.071	Working Environment	Stress Tolerance	0.053
			Safety & Housekeeping	0.050
TOTAL	1.000		TOTAL	1.000



TABLE 3.2 POINT SCALE FOR NON-MANAGEMENT PERFORMANCE APPRAISAL SYSTEM

PERFORMANCE FACTOR	WEIGHT	Maximum Points per Factor	POINT RANGE				
			Outstanding	Very Good	Good	Marginal	Unacceptable
Knowledge of the Job	0.204	20	20	16	12	8	4
Quality of Work/ Efficiency	0.184	18	18	15	11	7	4
Volume of Work	0.160	16	16	13	10	6	3
Interpersonal Relationships	0.110	11	11	9	7	5	2
Work Direction	0.103	10	10	8	6	4	2
Teamwork	0.070	8	8	6	4	3	2
Punctuality & Attendance	0.060	6	6	5	4	3	1
Stress Tolerance	0.059	6	6	4	3	2	1
Safety and Housekeeping	0.050	5	5	4	3	2	1
TOTAL	1.000	100	100	80	60	40	20

The recommended **Non-Management Appraisal Instrument** is shown in **Appendix III**. The nine (9) performance factors are related to a behaviourally-anchored rating scale which causes evaluators to focus on specific shades of behaviours. One of the inherent advantages of this rating system is that it reduces a typical appraisal error known as “unreliability”, whereby it is difficult for two or more evaluators to agree on the relative performance of an employee against the same factor.

In the interest of consistency, the overall qualitative performance ratings developed for the **Managerial/ Supervisory** appraisal system are extended to the **Non-Management** system. However, these must be tied to total point scores as shown in **Table 3.3** below.

TABLE 3.3 OVERALL PERFORMANCE RATINGS FOR NON- MANAGEMENT APPRAISAL SYSTEM

QUALITATIVE RATINGS	QUANTITATIVE RATINGS	
	POINT RANGE	PERCENTAGE RANGE
Outstanding	90 – 100	90 – 100 %
Very Good	70 – 89	70 – 89 %
Good	50 – 69	50 – 69 %
Marginal	30 – 49	30 – 49 %
Unacceptable	20 – 29	20 – 29 %

From a perusal of **Table 3.3** it is immediately obvious that the rating “**outstanding**” has a narrow point range and is thus reserved for that statistically select group of employees whose performance can be truly described as such. At the opposite end of the scale there is an equally narrow point range for the “**unacceptable**”. Statistically, one would expect the bulk of employees to fall somewhere between these two extremes.



4.0 GUIDELINES FOR STRENGTHENING THE PERFORMANCE PLANNING, REVIEW AND CAREER DEVELOPMENT SYSTEMS

The guidelines presented in this **Section** are intended to assist Management in implementing the *Performance Planning, Review and Career Development System*.

4.1 Persons involved in the Appraisal Procedure

It is recommended that at least three (3) persons be involved in the performance appraisal procedure as follows:

- (i) The employee as the **Appraisee**
- (ii) The Employee's immediate Supervisor as the **Appraiser**
- (iii) The Appraiser's Supervisor as the **Reviewer**.

There should be frequent monitoring of the employee's performance, with guidance and assistance given as needed, since the Appraiser's opinion must be based on the entire period under review and not isolated periods or incidents.

Before discussing the appraisal with the employee the **Appraiser** must discuss same with the **Reviewer**. There should be full and frank discussion of the points highlighted in the appraisal – viz. the employee's strengths and weaknesses and the plans for correcting same so that the employee may realise his/her full potential.

4.2 Appraisal Period

It is recommended that the Appraisal period run from January 01 to December 31, except in the case of the new employee whose first appraisal should be completed on the anniversary date of his/her appointment. Thereafter, the "January 01 to December 31" regimen should apply.

However, it should be pointed out that it is always useful to review an employee's performance at least quarterly for the following two main reasons:

- (i) The **Appraisee** is given the chance to redeem him/herself, if necessary, for the rest of the annual appraisal period.
- (ii) The **Appraiser's** assessment is much more broad-based, thus reducing the typical bias of allowing either a single major incident or the appraisee's performance in the period immediately preceding the appraisal, to have an undue influence on the overall result.



4.3 Establishing Major Job Objectives – Performance Planning:

At the beginning of the appraisal period, the **Appraiser** should outline the **Major Objectives** of the job to **the Appraisee**, in order to ensure that they form a fair basis on which the employee's performance is to be assessed. More particularly, it is important that the employee be left in no doubt whatsoever as to the bases that would inform his/her performance appraisal at the end of the period.

It is envisaged that the process to mutually establish **Major Job Objectives** would vary from the bottom to the top of the Organisation, reflecting an increasing orientation towards the achievement of predetermined results. For every employee this performance-planning phase must start with a clear understanding of his/her **Job or Position Description**, which identifies the **"Key result areas"** for the job. **"Key result areas"** are critical determinants to performance results. In discussing the employee's responsibilities or **"Key result areas"**, the **Manager/ Supervisor (Appraiser)** should help the employee to clearly understand what is specifically demanded of him/her.

The next step in the performance-planning phase requires the conversion of the broad **"Key result areas"** into a limited number of straightforward, clearly measurable goals, to be accomplished in the forthcoming appraisal period. This process should be first implemented for managerial and supervisory employees and allowed to take root.

The above process should be guided by the **Manager/Supervisor (Appraiser)** towards a limited number (not exceeding six but not less than four) of clearly measurable goals or objectives, which could then be reviewed by the **Reviewer**. These should relate to the employee's responsibilities and be as specific as possible. They could include tasks the employee has to complete, new projects to be undertaken, improved standards of performance required, the acquisition of new knowledge or skills, and changed relationships necessary with subordinates or peers.

The **Manager/Supervisor (Appraiser)** and employee jointly determine what measurements or judgements are to be utilised in determining whether or not the objectives have been met. The idea is to enable employees themselves to evaluate their progress towards reaching their goals. In concluding this performance-planning step, the **Manager/Supervisor (Appraiser)** and employee numerically rank each of the **Major Job Objectives** in order of priority, with the Supervisor stressing the complementary importance of the **"Key results areas"**.

The left hand column on page 3 of the form (**Appendix 2**) should be used to record the **Major Job Objectives (MJO's)** set and agreed upon, at the start of the appraisal period, through mutual consent between the **Appraiser** and the **Appraisee**. It should be noted that there is provision for six **MJO's** though the final number should not be less than four.



The column labelled “**Comments**” is the one intended for use in reviewing the **MJO’s**. Such review should be conducted at least quarterly and then combined into an overall summary at the end of the appraisal period. It should proceed on the basis of a formal private appraisal interview between the **Manager/Supervisor (Appraiser)** and the employee, during which actual accomplishments are recorded on the form. This means that the **Manager/Supervisor** must observe employee behaviour and record the employee’s accomplishments. Casual relationships should be established between observed levels of performance and the employee’s aptitude, interest, motivation, etc. For instance, if marginal performance is deemed to stem from one or a combination of factors such as a lack of training, review at this point should include counselling to correct deficiencies.

In exceptional cases, informal progress reviews may be conducted prior to the completion of the formal review period in order to assess the employee’s progress, encourage performance and guide lagging performers.

In recapitulation therefore, the formal appraisal interview occurs at the end of a review period. Employees and their **Managers/Supervisors** record accomplishments, compare them with set objectives and discuss variances. The interview is conducted in private and should probably last at least two hours. In the process of conducting the review, quantitative ratings are ascribed to each **MJO** independently, in accordance with the scale shown on the form. The total score is then computed and the average found by dividing it by the number of **MJO’s** set.



5.0 PERFORMANCE LINKED SALARY ADMINISTRATION MATTERS

5.1 Types of Rewards

The following reward systems are recommended:

- Rewards coming from the organisation, such as salary and promotion
- Rewards coming from the activity itself and from within the individual, and which include among other things a sense of achievement and recognition for achievement.

These rewards can be either monetary or non-monetary as shown in **Table 5.1**

5.2 Monetary Rewards

There are two types of monetary rewards:

- (1) Salary increases or
- (2) One-time cash payments or bonuses.

Salary increases may be related to a promotion. There are however, two types of salary adjustments within the same level:

- Performance advancement which does not specify the size or performance requirements for salary adjustment and
- Merit pay which defines salary increases within a matrix of percentage increments determined by the result of the individual's performance assessment.

It is apposite to cite here the expectancy theory of motivation, which posits that individuals are motivated toward a behaviour when they:

- (i) Believe they can engage in the behaviour;
- (ii) Believe consequences will follow from the behaviour, and
- (iii) Value those consequences.

Thus, an employee's level of motivation is said to be directly related to his/ her instrumentality perceptions and expectancy perceptions, as depicted schematically below:

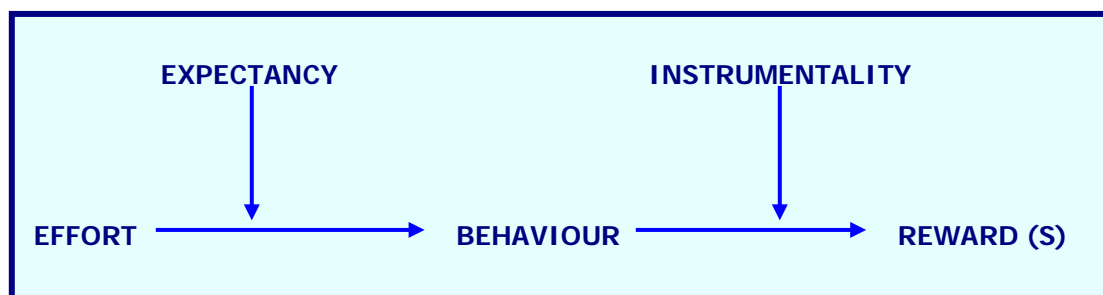
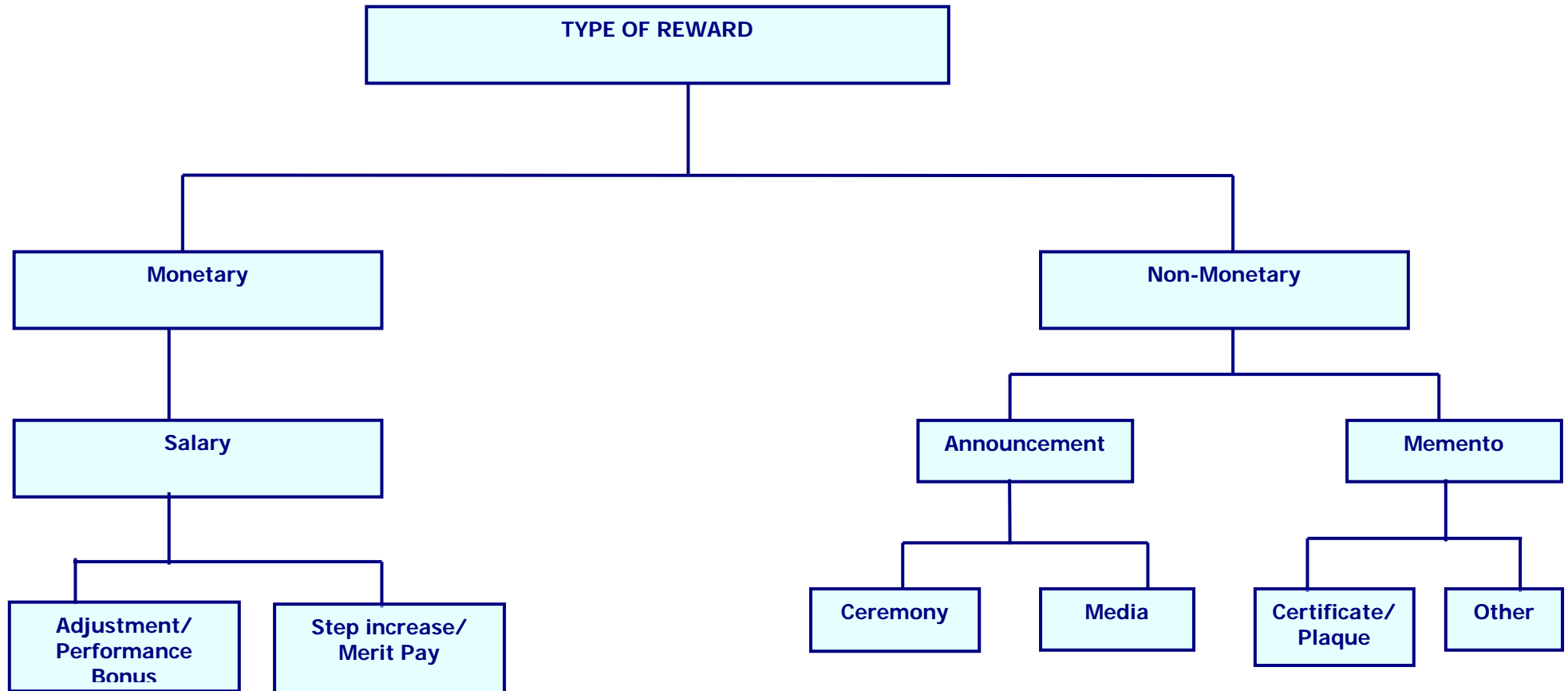




TABLE 5.1

TYPES OF OFFERINGS FOR MONETARY AND NON-MONETARY REWARDS





With respect to the **expectancy perceptions**, an employee must be convinced that the expenditure of time and effort will lead to a level of performance acceptable to the **Supervisor**. Hence, the **Supervisor (Appraiser)** should set out deliberately to strengthen **expectancy perceptions** by providing and helping the employee to better focus his/her energies and efforts. Complementing this are the **instrumentality perceptions**, whereby the employee must be convinced that acceptable levels of performance would lead to a desirable reward. Indeed, in any organisation where outstanding performance is encouraged by rewarding the highest performers, employees' **instrumentality perceptions** are usually strengthened.

With the foregoing in mind, it is therefore recommended that a dynamic and flexible approach to compensation be adopted. Such a dynamic pay system would include the following elements:

- A market-determined base pay for similarly classified jobs and positions.
- A market-determined benefits package for jobs and positions in the organisation.

5.2.1 Performance Indexed Increments

The introduction of *performance-indexed increments* would be critical towards establishing a performance reward culture in the organisation.

This form of assessment reward is particularly suited to knowledge oriented, service sector entities.

Each employee's contribution to the organisation falls within the domain of the **Performance Appraisal System**. The **Manager/Supervisor** is therefore responsible for objectively measuring the employee's overall performance and relating the performance to the qualitative *salary increment matrix* as shown at **Figure 5.1**.

The following salient features pertain to this matrix:

1. An employee is not rewarded for performance that is assessed as unacceptable.
2. The earned increment/performance bonus increases with higher levels of performance.
3. The earned increment/performance bonus decreases as the maximum limit is approached, since it is applied on an increasingly higher base salary.



FIGURE 5.1

SALARY INCREMENT/ PERFORMANCE BONUS MATRIX FOR DYNAMIC PAY SYSTEM

PERFORMANCE BONUS AND INCREMENT MATRIX						
6.5%	4%	REVIEW WITH SALARY ADMINISTRATION				
7%	5%				4%	
7.5%	5.5%				4.5%	2.5%
8%	5.5%				4.5%	2.5%
9%	6%				5%	3%
10%	7%				5%	3%
Out - standing	Very Good	Good	Marginal	Unacceptable		
P E R F O R M A N C E						

4. A consistently outstanding performer can attain the maximum limit in about six years.

The organisation's **Salary Structure** must be designed with a minimum and maximum limit to provide the room to reward employees for meritorious effort and output. Merit pay should therefore adjust an employee's base pay in direct relation to his/her performance.



5.2.2 Annual Performance Bonus

Instead of the **merit based performance indexed increment system** described in **Section 5.2.1**, an organisation may find a one-time, lump-sum performance bonus to be more effective and less costly as a reward mechanism.

Such a bonus may be paid once or twice a year and must be re-earned by meeting agreed performance targets and objectives.

The performance bonus does not become a permanent part of an employee's pay and as such does not affect base pay for calculating benefits.

5.3 Non-Monetary Awards for Performance

Besides merit pay and promotion as rewards for good performance, the system of **Non-Monetary rewards** for Staff members is recommended.

Non-Monetary rewards can consist of any of the following types of performance awards:

- Award for excellence in support of the Association's/Organisation's Programme
- Excellence Award
- Innovation Award
- Special Achievement Award

5.3.1 Staff Eligibility for Non – Monetary Awards

The following **Table** shows some types of non-monetary performance rewards recommended for staff:

TITLE OF AWARD	STAFF	
	MANAGEMENT	NON-MANAGEMENT
▪ Award for excellence in support of the Audit Office's Programmes	✓	✓
▪ Innovation Award	✓	✓
▪ Special Achievement Award	✓	✓

The number of recipients and the frequency of awards should be limited so as to influence the effectiveness of the awards.



5.3.2 Reward Criteria

Reward criteria for **non-monetary rewards**, in addition to the factors already stated should include the following:

EXAMPLES OF REWARD CRITERIA

ADAPTABILITY	<ul style="list-style-type: none"> Sustained behaviour demonstrating exceptional tolerance, good humour, and adaptability in the pursuit of the Audit Office's Mission.
GENERAL	<ul style="list-style-type: none"> Extraordinary Commitment Demonstrated exceptional skill and dedication through a specific achievement.
LEADERSHIP, SUPERVISION	<ul style="list-style-type: none"> Superior leadership of an office or project as perceived by persons supervised.
PERSONAL RELATIONS, TEAMWORK	<ul style="list-style-type: none"> Sustained non-professional contributions to the social well being of staff.
WORK OBJECTIVES	<ul style="list-style-type: none"> Quality and quantity of performance with regard to Work Plan.

5.3.3 Processes for Recipients of Non-Monetary Rewards

The processes stated following are recommended for selecting recipients of **non -monetary rewards**.

TITLE OF REWARD	REWARD PROCESSES		
	NOMINATION	SCREENING	SELECTION
<ul style="list-style-type: none"> Award for excellence in support of the Association's or Organisation's Programmes. 	Any Staff (Including Self)	Evaluation Panel	Auditor General
<ul style="list-style-type: none"> Excellence Award 	Head of Association, Department Head	Awards Committee	Awards Committee
<ul style="list-style-type: none"> Innovation Award 	Head of Association, Department Heads	Awards Committee	Awards Committee
<ul style="list-style-type: none"> Special Achievement Award 	Head of Association, Department Heads	Awards Committee	Awards Committee
<ul style="list-style-type: none"> Outstanding Senior Staff Achievement Award. 	Programme Committee	Auditor General	Auditor General

Shown as **Appendix IV** is a list of *key words* that can be used in the **Performance Criteria**.

APPENDIX I

PERFORMANCE PLANNING, REVIEW AND DEVELOPMENT QUESTIONNAIRE

THE AUDIT OFFICE

JOB EVALUATION

Performance Planning, Review and Career Development Questionnaire Professional and Managerial Employees

In considering the development/review of a performance appraisal system for the Professional and Managerial Staff of the **Audit Office**, we wish to consider two sets of factors which relate to an overall assessment of a Manager's performance. These are **PERFORMANCE FACTORS** and **POTENTIAL FACTORS**.

PERFORMANCE FACTORS are intended to measure a Manager's on-the-job performance while **POTENTIAL FACTORS** are intended to evaluate a Manager's potential for development within his/ her current job level and above.

Shown as **Attachment 1 and 2** are the respective lists of **PERFORMANCE FACTORS (9)** and **POTENTIAL FACTORS (6)** along with brief definitions of each. Starting with **PERFORMANCE FACTORS**, please rank these in order of importance, giving the most important factors a rank of 1, the second most important factor a rank of 2, and so on, until all nine factors have been assigned a unique rank. You may, if you feel strongly about it, assign equal rank (or weight) to more than one factor. Please repeat similarly for the six **POTENTIAL FACTORS** in **Attachment 2**.

ATTACHMENT 1

PERFORMANCE FACTORS

BRIEF DEFINITION OF FACTORS	RANK
<p>(1) COMMUNICATIONS:</p> <p>Expression in oral, written and other forms of communications; organization of communication; appropriate use of language.</p>	
<p>(2) SELF-DIRECTION:</p> <p>Personally well organized; uses initiative; effective time management.</p>	
<p>(3) WORK DIRECTIONS:</p> <p>Ability to plan, schedule and control work requirements; to delegate or assign work to subordinates; to follow up to ensure successful completion.</p>	
<p>(4) DECISION MAKING:</p> <p>Ability to recognize when to make decisions using good judgement and all available information.</p>	
<p>(5) KNOWLEDGE OF THE JOB:</p> <p>Understanding the full scope of functions assigned to the position held and the relationship of jobs within and without the Department or Section.</p>	
<p>(6) INTERPERSONAL SKILLS:</p> <p>Ability to deal effectively with and relate to peers, functional superiors, subordinates and members of the Public.</p>	
<p>(7) LABOUR RELATIONS:</p> <p>Ability to deal effectively and cope with labour relations matters (Staff Association).</p>	
<p>(8) WORK ACTIVITIES:</p> <p>Ability and willingness to accept responsibility; take an interest in the job.</p>	
<p>(9) PEOPLE DEVELOPMENT:</p> <p>Ability to recognize subordinates' needs for development and to implement programmes for satisfying these needs.</p>	

ATTACHMENT 2

POTENTIAL FACTORS

BRIEF DEFINITION OF FACTORS	RANK
<p>(1) LEADERSHIP:</p> <p>Ability to command attention and respect of others, recognize the need for direction and provide such when needed.</p>	
<p>(2) FLEXIBILITY:</p> <p>Ability to objectively consider new and innovative methods and practices; adaptability to social and physical requirements.</p>	
<p>(3) STRESS TOLERANCE:</p> <p>Ability to function consistently and effectively regardless of pressure; ability to deal with situations objectively and rationally.</p>	
<p>(4) CONCEPTUAL ABILITY:</p> <p>Ability to recognize and integrate ideas and information in the evaluation of complex situations.</p>	
<p>(5) PERSONNEL MANAGEMENT:</p> <p>Ability to assess employees' strengths and weaknesses; guide performance; motivate behaviour; reward excellence and deal with marginal and failing performance.</p>	
<p>(6) BUSINESS MANAGEMENT:</p> <p>Ability to develop goals and objectives; organize work for effective completion; delegates responsibility and measure results etc.</p>	

APPENDIX II

***PERFORMANCE APPRAISAL/CAREER
DEVELOPMENT REVIEW FORM FOR
MANAGERIAL/ PROFESSIONAL SUPERVISORY
EMPLOYEES***

THE AUDIT OFFICE

**PERFORMANCE APPRAISAL/ CAREER DEVELOPMENT REPORT – MANAGERIAL/ PROFESSIONAL/ SUPERVISORY
(PERSONAL AND CONFIDENTIAL)**

SECTION I – EMPLOYEE DATA		
SURNAME:	OTHER NAMES:	
JOB TITLE:	DUTY STATION:	
PROGRAMME:	PROJECT:	
SERVICE WITH THE AUDIT OFFICE: Yrs. Mths.	SERVICE IN PRESENT JOB: Yrs. Mths.	
SECTION II – APPRAISAL SUMMARY		
OVERALL PERFORMANCE SUMMARY		
<input type="checkbox"/> OUTSTANDING <input type="checkbox"/> VERY GOOD <input type="checkbox"/> GOOD <input type="checkbox"/> MARGINAL <input type="checkbox"/> UNACCEPTABLE		
OVERALL POTENTIAL SUMMARY		
<input type="checkbox"/> POTENTIAL FOR DEVELOPMENT CLEAR TO THE NEXT LEVEL AND BEYOND.	<input type="checkbox"/> POTENTIAL FOR DEVELOPMENT CLEAR TO THE NEXT LEVEL	<input type="checkbox"/> POTENTIAL FOR DEVELOPMENT WITHIN THE NEXT LEVEL
	<input type="checkbox"/> NO APPARENT DEVELOPMENT POTENTIAL	RECOMMENDED INCREMENT (%) <div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div>
SECTION III – SIGNATURES		
APPRAISAL PERIOD: FROM:	TO:	
APPRAISED BY: NAME:	SIGNATURE:	DATE:
REVIEWED BY: NAME:	SIGNATURE:	DATE:
APPRAISEE: (I acknowledge having seen and read this appraisal)	SIGNATURE:	DATE:

SECTION IV: ACCOMPLISHMENT OF MAJOR JOB OBJECTIVES (MJO's)

The Major Job Objectives must be agreed upon and filled in at the beginning of the appraised period. To review, place an "x" in the column which best describes the employee's performance.

	MAJOR JOB OBJECTIVES – These should be inherent responsibilities in the job. (Give Qualitative and Quantitative Descriptions)	PERFORMANCE REVIEW – Review Major Job Objectives (MJO's) and indicate accomplishment. State where improvement is needed.	5	4	3	2	1
1							
2							
3							
4							
5							
6							
TOTAL MJO SCORE							
AVERAGE MJO SCORE: (Total MJO Score/ NO. Of MJOs)							

Key: 5 – Outstanding
 4 – Very Good
 3 – Good
 2 – Marginal
 1 – Unacceptable

SECTION V: CONTRIBUTORY PERFORMANCE FACTORS

To review, place an "X" in the column which best describes the employee's performance. It is important to use the "Comments" column to give specific examples to support the rating.

PERFORMANCE FACTORS	COMMENTS	FACTOR WEIGHT	5	4	3	2	1	WEIGHTED SCORE (2 Dec. Pl)
KNOWLEDGE OF THE JOB Understanding the full scope of functions assigned to the position held and the relationship of jobs within and outside the Department.		0.20						
SELF DIRECTION Personally well organised; uses initiative; practices effective time management.		0.18						
WORK DIRECTIONS Ability to plan, schedule and control work requirements (with special emphasis on cost control); to delegate or assign work to subordinates; to follow up, thus ensuring successful completion; to demonstrate a concern for care and security of assets under control.		0.16						
DECISION – MAKING Ability to recognise when to make decisions, using good judgement and all available information.		0.13						
WORK ATTITUDE Ability and willingness to accept responsibility; takes an interest in the job.		0.11						
PEOPLE DEVELOPMENT Ability to recognise subordinates' needs for development and to implement programmes for satisfying these needs.		0.09						
SUB TOTAL								

KEY: 5 – OUTSTANDING 4 – VERY GOOD 3 – GOOD 2 – MARGINAL 1 - UNACCEPTABLE

SECTION V: CONTRIBUTORY PERFORMANCE FACTORS (cont'd)

To review, place an "X" in the column which best describes the employee's performance. It is important to use the "Comments" column to give specific examples to support the rating.

		SUB – TOTAL OF WEIGHTED SCORE (BROUGHT FORWARD)						
PERFORMANCE FACTORS	COMMENTS	FACTOR WEIGHT	5	4	3	2	1	WEIGHTED SCORE (2 Dec. PI)
COMMUNICATIONS Expression in oral, written and other forms of communication; organisation of communication; appropriate use of language.		0.07						
INTERPERSONAL SKILLS Ability to deal effectively with and relate to peers, functional superiors, subordinates and members of the Public.		0.04						
LABOUR RELATIONS Ability to deal effectively with disciplinary and labour relations matters involving subordinates.		0.02						
TOTAL WEIGHTED PERFORMANCE SCORE								
* ADJUSTED TOTAL WEIGHTED PERFORMANCE SCORE								
** OVERALL PERFORMANCE SUMMARY								

KEY: 5 – OUTSTANDING 4 – VERY GOOD 3 – GOOD 2 – MARGINAL 1 – UNACCEPTABLE

* - Multiply Total Weighted Performance Score By 1.064 If Two Factors "People Development" And "Labour Relations" Are Not Applicable.

** - Overall Performance Summary = [(Total Weighted Performance Score + average MJO Score) / 2]

SECTION VI: CONTRIBUTORY POTENTIAL FACTORS

To review, place an "x" in the column which best describes the employee's potential. It is important to use the "Comments" column to give specific examples to support the rating.

POTENTIAL FACTORS	COMMENTS	FACTOR WEIGHT						WEIGHTED SCORE (2 Dec. PI)
			5	4	3	2	1	
LEADERSHIP Ability to command attention and respect of others, recognise need for direction and provide such when needed.		0.29						
BUSINESS MANAGEMENT Ability to develop goals and objectives, organise work for effective completion, delegate responsibility and measure results, etc.		0.24						
PERSONNEL MANAGEMENT Ability to assess employee's strengths and weaknesses, guide performance, motivate behaviour, reward excellence, and deal with marginal and failing performance.		0.19						
FLEXIBILITY Ability to objectively consider new and innovative methods and practices; adaptability to social and physical requirements.		0.14						
STRESS TOLERANCE Ability to function consistently and effectively regardless of pressure; ability to deal with situations objectively and rationally.		0.10						
CONCEPTUAL ABILITY Ability to recognise and integrate ideas and information in the evaluation of complex studies.		0.05						
TOTAL WEIGHTED SCORE								

Key: 4 – Clear To The Next Level And Beyond 3 – Clear To The Next Level 2 – Within The Current Level 1 – No Apparent Development Level

APPENDIX III

***NON-MANAGEMENT PERFORMANCE
APPRAISAL FORM***

**THE AUDIT OFFICE
 PERFORMANCE APPRAISAL/ CAREER DEVELOPMENT REPORT – NON-MANAGEMENT
 (PERSONAL AND CONFIDENTIAL)**

EMPLOYEE:

APPRAISAL PERIOD: _____
 (From) (To)

SURNAME: _____ OTHER NAMES: _____

JOB TITLE: _____ SECTION: _____

PROGRAMME/
 PROJECT: _____ DIVISION/
 DEPARTMENT: _____

DATE OF BIRTH: _____ DATE OF HIRE: _____

SERVICE: _____ Yrs. _____ Mths (With Audit Office) SERVICE: _____ Yrs. _____ Mths. (In Present Job)

SIGNATURES:

EVALUATED BY: _____ (NAME) _____ (TITLE)
 _____ (SIGNATURE) _____ (DATE)

REVIEWED BY: _____ (NAME) _____ (TITLE)
 _____ (SIGNATURE) _____ (DATE)

APPRAISEE'S SIGNATURE: _____ DATE: _____
 (I ACKNOWLEDGE HAVING SEEN AND READ THIS APPRAISAL)

OVERALL PERFORMANCE SUMMARY

OUTSTANDING <input type="text"/> (90 – 100)	VERY GOOD <input type="text"/> (70 – 89)	GOOD <input type="text"/> (50 – 69)	MARGINAL <input type="text"/> (30 – 49)	UNACCEPTABLE <input type="text"/> (20 – 29)	INCREMENT % <input type="text"/>
--	---	--	--	--	-------------------------------------

SECTION 1: PERFORMANCE APPRAISAL (Tick the appropriate box).

1. **KNOWLEDGE OF THE JOB** – Technical knowledge of the job and ability to apply it.
- a.

20	
----	--

 Knows the jobs thoroughly. Needs no direction. Views Job requirements with exceptional insight and perception.
 - b.

16	
----	--

 Knows job well. Rarely needs direction.
 - c.

12	
----	--

 Understands job requirements. Seldom needs direction.
 - d.

8	
---	--

 Lacks knowledge of some aspects of job. Requires Direction.
 - e.

4	
---	--

 Poor knowledge of job. Requires constant direction.
2. **QUALITY OF WORK** – Accuracy and thoroughness of work output. Neat effective presentation.
- a.

18	
----	--

 Consistently good quality work without errors. Excellent presentation.
 - b.

15	
----	--

 Good quality work. Errors are rare. Very good presentation.
 - c.

11	
----	--

 Usually good quality work with few errors. Good presentation.
 - d.

7	
---	--

 Acceptable quality of work with few errors. Good Presentation.
 - e.

4	
---	--

 Frequent errors. Cannot be depended upon to be accurate.
3. **VOLUME OF WORK** – Production and Productivity
- a.

16	
----	--

 Exceptionally high and sustained volume of output. Works at a well paced rate and not only meets but surpasses target.
 - b.

13	
----	--

 Consistently high volume of output. Consistently achieves targets.
 - c.

10	
----	--

 Average volume of output. Achieves target most of the time.
 - d.

6	
---	--

 Below average volume of output. Rarely achieves targets and meets deadlines.
 - e.

3	
---	--

 Unacceptably low volume of output. Slow and lethargic.

4. INTERPERSONAL RELATIONSHIPS – ability to deal effectively with and relate to peers, functional superiors and clients in accomplishing tasks.

- a.

11	
----	--

 Outstandingly effective with peers, functional superiors and clients in accomplishing tasks.
- b.

9	
---	--

 Very effective with peers, functional superiors and clients in accomplishing tasks.
- c.

7	
---	--

 Relates well to peers, functional superiors and clients in accomplishing tasks.
- d.

5	
---	--

 Manages to maintain a fair relationship to peers, functional superiors and clients in accomplishing tasks.
- e.

2	
---	--

 Does not relate well to peers, functional superiors and clients in accomplishing tasks. A poor mixer.

5. WORK DIRECTION – Ability to plan and organise tasks and to follow-through for successful completion.

- a.

10	
----	--

 Outstanding ability to plan and organise tasks with little supervision. Follows through successfully.
- b.

8	
---	--

 Plans and organises tasks very well. Responsive.
- c.

6	
---	--

 Plans, organises and performs tasks with guidance from Supervisor.
- d.

4	
---	--

 Plans and organises tasks only if closely supervised.
- e.

2	
---	--

 Despite supervision fails to plan and organise tasks. Needs constant follow-up.

6. TEAMWORK – Ability to respond to changing work requirements; cooperative and willing.

- a.

8	
---	--

 Cooperative and willing beyond the normal call of duty. Adapts readily to changing work load cycle.
- b.

6	
---	--

 Always cooperative and willing in carrying out assignments; adapts easily to changing work load cycle.
- c.

4	
---	--

 Usually cooperative and willing in carrying out assignments; can cope with changing work load cycle.
- d.

3	
---	--

 Not always willing and cooperative; cannot easily cope with changing work requirements.
- e.

2	
---	--

 Displays little interest and flexibility in job

7. PUNCTUALITY AND ATTENDANCE – Ability to be on the job regularly and punctually.

- a.

6	
---	--

 Can be relied upon to maintain regular and punctual attendance at work at least 95 to 100 percent of the time.
- b.

5	
---	--

 Can be relied upon to maintain regular and punctual attendance at work at least 90 to 95 percent of the time.
- c.

4	
---	--

 Can be relied upon to maintain regular and punctual attendance at work at least 85 to 90 percent of the time.
- d.

3	
---	--

 Can be relied upon to maintain regular and punctual attendance at work at least 80 to 85 percent of the time.
- e.

1	
---	--

 Frequent lateness and absenteeism.

8. STRESS TOLERANCE – Ability to function consistently and effectively regardless of pressure.

- a.

6	
---	--

 Maintains consistently high output regardless of pressure of work or adverse conditions.
- b.

4	
---	--

 Maintains reasonable level of output regardless of pressure of work or adverse conditions.
- c.

3	
---	--

 Usually maintains a fair output regardless of pressure at work or adverse conditions.
- d.

2	
---	--

 Barely maintains fair output under pressure of work or adverse conditions.
- e.

1	
---	--

 Output falls dramatically in the face of pressure of work or adverse conditions.

SECTION 2 - CAREER DEVELOPMENT PLANNING

A. ASSESSMENT OF EMPLOYEE'S STRENGTHS AND WEAKNESSES

1. What are the employee's dominant strengths? Indicate how they affect overall performance and suggest how they could be more effectively used by the **Audit Office**.

2. List major weaknesses that currently impair the employee's ability to perform job with optimum effectiveness. Suggest how weaknesses may be remedied in the best interest of the employee and the **Audit Office**.

B. TRAINING AND DEVELOPMENT

1. Indicate what training, if any, was initiated either by the employee or the **Audit Office** within the appraisal period. If completed, state outcome (certificate, etc.) and assess where practicable how training influenced employee's job performance.

2. Indicate what training and/or counselling is recommended for the future. What action is required to prepare employee to achieve career goals and optimum employee performance? State nature and objective of training being recommended.

C. PROMOTABILITY (Tick one box only)

1. Very good promotion potential to the next level and possibly beyond.
2. Good promotion potential to the next level
3. Promotion potential **not** clear. May qualify in time.
4. No apparent promotion potential in present job.

D. CAREER INTERESTS

What career plans does the employee have for the long and short term?
(N.B. Views of employee must be reflected here).

SECTIONS 3 - COMMENTS

A. GENERAL COMMENTS BY APPRAISER:

B. COMMENTS BY REVIEWER:

C. COMMENTS OF EMPLOYER:

APPENDIX IV

KEY WORDS IN PERFORMANCE ASSESSMENT CRITERIA

KEY WORDS IN PERFORMANCE ASSESSMENT CRITERIA

CATEGORY OF CRITERIA	KEY WORDS
1. Adaptability	Adaptability, change, flexibility
2. Communication	Communicate, communication, draft, language, oral, spoken, verbal, write, written
3. Constraints, problems faced	Constraint, disappointment, limitation, problems encountered, obstacle
4. Creativity, initiative	Creative, creativity, difficulty, foresight, ideas, initiative, resourceful, resourcefulness
5. Expertise, knowledge, technical skills	Accuracy, analysis, analyse, analytical, application, competence, data, design, keeps up with developments in the field, identifying problem, information, knowledge, numerical, problem solving, quality of work, scientific, skill, solving problems.
6. Financial management	Budget, cost, economy, financial, resources
7. General	Comment, considerations, final, general, other, overall, strength, summary, rating, response, subordinates
8. Handling equipment, safety	Alert, computer, equipment, counselling, delegation, feedback, motivation, people, subordinates
9. Human Resource Management	Appraisal of staff, coaching, counselling, delegation, feedback, motivation, people, subordinates
10. Department/ Unit management or goal attainment	Administration, administrative, working committees, division, program, service, support unit.
11. Leadership, Supervision	Leadership, manage, supervise, supervisor, supervision
12. Output, Productivity	Journal, output, productivity, proposal, publication, quantity, results, report, technologies developed.

CATEGORY OF CRITERIA	KEY WORDS
13. Personal Development, Training	Award, career development, course, improvement, personal development, self development, technical qualifications, training, upgrade
14. Personal Relations, teamwork	Cooperation, human relations, interpersonal, working relationships, relations with colleagues, internal relations, relations with staff, relations with supervisor, team
15. Potential	Potential
16. Program, Project Management	Control, goal-setting, programme, project, management, set priorities
17. Reliability, responsibility	Commitment, confidentiality, corrective, dependability, disciplinary, discipline, following directions, integrity, judgement, reliability, responsibility, supervision required.
18. External Relations	Advice, advisory, clients, conference, consultancy, contact, donor, external, national or international committee, professional societies, seminar, technical assistance, travel, visitors.
19. Timeliness	Attendance, beyond normal hours, deadline, on time, prompt, punctual, schedule, working hours.
20. Work Objectives	Job description, terms of reference, work plan, objectives, Major Job Objectives.