

MONTSERRAT

RESOLUTION OF THE LEGISLATIVE ASSEMBLY

NO. 2 OF 2015

**TERMS AND CONDITIONS OF EMPLOYMENT INCLUDING THE
REMUNERATION AND ALLOWANCES OF THE AUDITOR-
GENERAL**

MONTserrat

Resolution

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GENERAL**

**A RESOLUTION MADE UNDER SECTION 102 OF THE
CONSTITUTION OF MONTserrat (CAP. 1.01)**

WHEREAS it is provided under section 102 of the Constitution of Montserrat (Cap.1.01) that the Chairman of the Public Accounts Committee of the Legislative Assembly may propose a resolution setting out the terms and conditions of employment including the remuneration and allowances of the Auditor-General;

AND WHEREAS the Chairman of the Public Accounts Committee of the Legislative Assembly proposes this resolution setting out the terms and conditions of employment including remuneration and allowances of the Auditor-General in the Schedule;

AND WHEREAS the Chairman of the Public Accounts Committee of the Legislative Assembly proposes that the Legislative Assembly approves the terms and conditions of employment set out in the Schedule as the terms and conditions of employment of the Auditor-General;

BE IT RESOLVED that the terms and conditions of employment set out in the Schedule are approved by the Legislative Assembly as the terms and conditions of employment of the Auditor-General.

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SCHEDULE

**TERMS AND CONDITIONS OF EMPLOYMENT OF THE AUDITOR
GENERAL**

1. Oath or Affirmation of Office

The Auditor-General shall, before undertaking any duty or function of the office of Auditor-General, take an oath or affirmation of office that he or she will well and truly serve Her Majesty Queen Elizabeth the Second, Her Heirs and Successors, and the people of Montserrat in the office of Auditor-General.

2. Functions

The Auditor General shall perform the following functions:

- (a) prepare and submit a comprehensive business plan to the Public Accounts Committee and the Governor annually;
- (b) maintain effective working relationships with accounting officers in the Montserrat public service;
- (c) prepare comprehensive estimates of revenue and expenditure in respect of the Audit Office annually;
- (d) effectively manage funds that have been budgeted to the Audit Office;
- (e) identify training needs and design training sessions for the continued professional development to staff of the Audit Office;
- (f) conduct mid-year and end of year staff appraisals and submit reports to the Public Accounts Committee and the Governor;
- (g) prepare and submit reports on the audit activities of the Audit Office to the Public Accounts Committee biannually;

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- (h) liaise with regional and international Audit Institutions for knowledge sharing, information gathering and to obtain updates on modern auditing practices and issues;
- (i) prepare and/or comment on Cabinet Memoranda on behalf of the Audit Office in a timely manner;
- (j) keep staff of the Audit Office informed of changes to international auditing and accounting standards;
- (k) assess whether public sector expenditure is generating value for money and prepare and submit reports and findings to the Public Accounts Committee biannually;
- (l) conduct an assessment of the effectiveness of internal accounting controls and safeguards used by the organizations subject to audit and prepare and provide recommendations to accounting officers of the organization from time to time.
- (m) assess the validity of economic indicators and underlying assumptions of the Government of Montserrat fiscal strategy and prepare and submit a report to the Public Accounts Committee biannually;
- (n) assess the extent to which the strategic and business plans of all Government ministries and departments have been realised and prepare and submit a report to the Public Accounts Committee annually;
- (o) provide comprehensive reports, recommendations, management letters and verbal advice on audit findings to the Legislative Assembly from time to time.
- (p) examine whether monies which have been appropriated and disbursed have been dealt with in accordance with the proper authority and prepare and submit a report to the Public Accounts Committee and the Governor from time to time;

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- (q) review audit evidence to ensure that it is sufficient, relevant and reliable to support the issue of a professional audit opinion on the financial audit statements of organizations subject to audit, including statutory certification of the annual accounts of the government, statutory and other bodies;
- (r) ensure that there is a proper understanding of the audit function throughout audit entities;
- (s) conduct audit training for public sector entities as required;
- (t) any other function outlined in section 103 of the Constitution of Montserrat (Cap.1.01).

5. Remuneration

- (1) The remuneration of the Auditor-General is as follows:
 - (a) basic salary of \$93,120.00 per annum;
 - (b) duty allowance of 42,000 per annum;
 - (c) entertainment allowance of \$7,200.00 per annum;
 - (d) professional allowance of \$36,000.00 per annum;
 - (e) telephone allowance of \$1,800.00 per annum; and
 - (f) travel allowance of \$9,600.00 per annum.
- (2) The remuneration of the Auditor-General shall be paid in equal installments at the end of each calendar month.

6. Leave

The Auditor-General—

- (a) is entitled to twenty-seven (27) working days' vacation leave with full pay per annum; and

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- (b) may be granted a maximum of twenty-five (25) working days' sick leave per annum.

Passed by the Legislative Assembly this 26th day of May, 2015.

(Sgd.) Shirley Osbourne

SPEAKER

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, this 2nd day of June, 2015.

(Sgd.) Camille C. Gerald

CLERK OF CABINET