

PASAI



“Pacific Auditors Working Together”

**Pacific Association of
Supreme Audit Institutions**

Human Resources Management Manual



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PACIFIC ASSOCIATION OF SUPREME AUDIT INSTITUTIONS

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This Manual has been developed by the Pacific Association of Supreme Audit Institutions (PASAI) as a resource for Supreme Audit Institutions (SAIs) to use when developing human resource management practices in their respective jurisdictions. The Manual is designed as a reference tool based on international best practices as they existed at the time the Manual was produced.

Use of the Manual is the responsibility of an individual SAI, having regard to its mandate, capacity, and country circumstances. PASAI disclaims any responsibility or liability, whether direct or indirect, as a consequence of the use or application of the Manual.

FOREWORD

The purpose of this manual is to provide guidance for Pacific Association of Supreme Audit Institutions (PASAI) members on Human Resource Management (HRM). The management and development of staff in a modern Supreme Audit Institution (SAI) is seen as essential. It is an integral part of PASAI's Pacific Regional Audit Initiative (PRAI).

This manual outlines international practices on recruitment, retention, career development and training of staff, their well-being, and performance management. It is a guide on best practices that the member countries can adopt or adapt as guidance if they choose to develop their own manual that is specific to their jurisdiction.

This manual covers the most common conditions and entitlements. There may be some other entitlements that are specific to the SAI, and those may be considered separately by the respective SAIs.

It is hoped that this manual provides a user-friendly guide for the officers responsible for human resource management as well as for staff about their responsibilities and entitlements as employees of SAIs.

The manual is the result of the efforts of representatives from these SAIs:

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- Pohiva Tuionetoa, Tonga Auditor General (Champion).

PASAI expresses its sincere gratitude to the working group for their effort and also the SAIs for enabling the production of the manual. Additionally, PASAI acknowledges the contributions of the various SAIs and the Asian Organisation of Supreme Audit Institutions (ASOSAI) for sharing their materials.

PASAI hopes that its members will use this manual to enhance their human resources management function.



Lyn Provost

Secretary-General of PASAI and Controller and Auditor-General of New Zealand

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GLOSSARY

Certificate of Service	A certificate confirming the employee's service when employed by the SAI.
Chief Operating Officer	Office Manager/Administrative Officer.
Executive Support Staff	Personal Assistant/Executive Secretary/Receptionist and all other staff that perform clerical and administrative functions within the SAI.
Executive Management	This includes the Head of SAI and the Managers of the various Divisions within the SAI.
Government Legal Agency	Refers to the Office of the Solicitor General/Crown Law.
Government Personnel Agency	Refers to the Public Service Commission/Public Service System.
Head of SAI	Auditor General/Public Auditor/Director of Audit/Controller and Chief Auditor.
Human Resource	Human Resource team; in small SAIs this may consist of senior management.
Human Resource Division/Human Resource Team	The department or support systems responsible for personnel sourcing and hiring, applicant tracking, skills development and tracking, benefits administration, and compliance with associated government or SAI's regulations. A human resources department is a critical component of employee well-being in large businesses. In small SAIs, while it might not be practical to have a specified HR division or team, it is critical to have someone who is clearly responsible for managing HR functions.
Human Resource Personnel Officer	Person in charge of human resource matters within the SAI.
Individual Development Plan	The Individual Development Plan (IDP) identifies the employee's goals and competencies that they aspires to develop during their career with the SAI. In other words, it is a managed and documented plan aimed at helping employees understand what is expected of them, and to help them to improve their performance to the standard required of their position.
ISSAI	International Standards of Supreme Audit Institutions.

Legislature	The governing body that approves legislation in the respective jurisdiction/Parliament/Congress.
OJT	On-the-job training.
Performance Improvement Period	The specified period of time in which the employee is given to improve on their performance.
Pro-rata	It is an adverb or adjective, meaning in proportion. The term is used in many legal and economic contexts, and in both instances spelled the same.
SAI	Supreme Audit Institution/Audit Office/Office of the Public Auditor/Office of the Auditor General.
Seconded	A person who is transferred temporarily to alternative employment, or seconded.
Senior Management	Consists of the Head of SAI and the Audit Manager(s).
Superannuation Scheme	Retirement scheme/National Provident Fund.
Supervisor/Manager	The manager or supervisor responsible for the position.
Temporary Host Organisation	The SAI that receives and provides OJT to the secondeed.

INTRODUCTION

Purpose of Manual

People are the most valuable assets of an audit institution. Sound Human Resources Management (HRM) should provide employees with a rewarding and professional environment, as well as maintain and enhance the capabilities of people. As a result, a motivated and professionally competent workforce plays a significant role in achieving the required high quality of audit processes and outputs.

This manual provides assistance to Heads of SAIs in the administration of human resource policies and practices with the aim of:

- managing people effectively for performance;
- establishing a more open, flexible and caring management style; and
- motivating, developing, and managing staff in a way that they can and will give their best to support the SAI's missions.

To be useful and relevant, such a manual must strike a balance between concepts and practice. This manual has been designed with that in mind. In particular, the templates, checklist, and samples in the appendices can serve as useful job aides that provide practical "how to" guidance on human resource management. The chapters have been structured in line with the human resource core functions such as recruitment, retention, career development and training, well-being, and performance management.

If this manual succeeds in providing practical guidance and helps SAIs establish and/or strengthen their HRM systems, then it will have met its objective.

Overview

HRM is a long-established task within SAIs' management frameworks. However, for the established HRM function to be effective, the following aspects must be emphasised:

- Establish policy and procedures regarding recruiting, training, motivation, and professional development.
- Implement each set of procedures, for example, organise and adapt training activities.
- Periodically review results of training and professional development programmes to evaluate whether they are being presented effectively and are accomplishing objectives.
- Establish performance-based promotion and advancement systems, link performance management with personal welfare and benefits.

- Assign the responsibility for the professional development function to a person or group with appropriate authority.

This human resources element is shown in the following diagram:



HRM may encompass a wide range of functions and activities that differ from SAI to SAI. To ensure the completeness of the core functions of HRM, this manual includes policies that are based on the HRM structure described in the Quality Assurance Handbook (page 46) of the Asian Organisation of Supreme Audit Institutions (ASOSAI). This structure is explained below.

Recruitment

The Auditing Standards of the International Organisation of Supreme Audit Institutions (INTOSAI) relating to recruitment state that:

The SAIs should adopt policies and procedures to recruit personnel with suitable qualifications. SAI personnel should possess relevant academic qualifications and be equipped with appropriate training and experience. The SAI should establish, and regularly review, minimum educational requirements for the appointment of auditors. (International Standards of Supreme Audit Institutions (ISSAI) 200, paragraphs 1.3 and 1.4)

The SAI should adopt policies and procedures to develop and train SAI employees to enable them to perform their task effectively and to define the basis for the advancement of auditors and other staff. The SAI should take adequate steps to provide for continuing professional development of its personnel, including, as appropriate, provision of in-house training and encouragement of attendance at external courses.

The SAI should maintain an inventory of skills of personnel to assist in the planning of audits as well as to identify professional development needs. The SAI should establish and regularly review criteria, including educational requirements, for the advancement of auditors and other staff of the SAI. The SAI should also establish and maintain policies and procedures for the professional development of audit staff regarding the audit techniques and methodologies applicable to the range of audits it undertakes. (ISSAI 200, paragraphs 1.5 to 1.9)

The following factors should be considered by the SAI to determine standards of qualification and competence of the staff members:

- Recruit multidisciplinary personnel with suitable qualifications and experience.
- Supplement internal human resource and skills by seeking outside expertise from qualified specialists, consultants, and technical experts, professional associations and other organisations as needed.
- Ensure that the specialists and experts are qualified and have competence in their areas of specialisation and document such assurance.
- Outsourcing: Audits may also be contracted out to private firms, to carry out audits on behalf of the SAI or to participate in joint audits with the SAI's staff. However, the SAI remains responsible for the quality of the products and should, therefore, ensure strict quality control over the outputs delivered by such external parties.

Retention

Salaries and allowances, personnel welfare, and benefits for SAI employees are usually covered under the public service regulations in most countries, and so it may not always be possible for SAIs to provide attractive salaries to retain qualified staff. Therefore, it becomes even more important that SAI management ensures that the working conditions are sufficiently attractive to retain the services of experienced personnel. At the same time, to the extent possible, SAIs may work towards a separate salary structure for their personnel. In cases where the SAI requires expert staff who cannot be recruited on the basis of conditions of the civil service, special arrangements should be made, placing them outside the regular wage scales.

Career Development

Career development is a concept that goes beyond training of individuals. It is the process of managing the professional life, learning, and work over the lifespan of an individual. Career development is to identify development priorities of the employees and identify priority changes in terms of approach and training needs. The aim is to provide professional development with

increased knowledge, skills, and abilities for individuals. To ensure proper career development SAIs may consider:

- managing the careers of their staff;
- structuring the career progress of their staff; and
- managing succession planning, particularly with higher decision-making positions.

Training

Training is the process by which employees acquire knowledge and skills needed to accomplish their assigned tasks. Training has assumed critical importance, as the SAIs need to be knowledge-centric organisations, with people being the key assets. Government auditors need to be armed with knowledge and a good understanding of the government environment – including the:

- role of legislature;
- legal and institutional arrangements governing the operations of the executive and the charter of the public enterprises; and
- SAI's auditing standards, audit methodologies, policies, procedures, and practices.

INTOSAI auditing standards (ISSAI 200, paragraph 1.5) state, "SAIs should adopt policies and procedures to develop and train SAI employees to enable them to perform their task effectively, and to define the basis for the advancement of auditors and other staff."

Training has gained further importance as government practices are changing at a faster pace by adopting newer techniques and more systems are becoming IT based.

SAIs should have a training function with responsibility to develop, establish, and monitor a training plan and assess training needs, as well as plan and schedule training activities. The "SAI should maintain an inventory of skills of personnel to assist in planning of audits as well as to identify professional development needs". (ISSAI 200, paragraph 1.5 to 1.9)

Training should be a continuing process, and should be adapted to the needs of the SAIs so that employees can continuously upgrade themselves and be in tune with the latest technological developments and changes in audit methodologies, techniques, and tools. The training activities may be multi-faceted and should include in-house training courses, seminars, workshops, and on-the-job training (Refer to training activities highlighted in Training and Professional Development Section, paragraph 12.13).

Well-being

The SAI should take effective steps to create a motivating working environment that takes care of the psychological and physical well-being of its staff. Measures should include health care

programmes, social, recreational and sporting facilities, fitness programmes, housing, and counselling services. Some well-being measures could be gender-specific, such as flexible work hours for female staff who are nursing mothers or who have children to look after.

Performance management

A performance management system should be developed to provide timely and constructive feedback to employees on their performance. The objective of performance management is to maximise the individual potential of staff for further improvement. Two key aspects of the competency-based performance system are performance feedbacks and appraisals. Although appraisals also include performance feedback, it is generally a more formal process conducted once or twice a year. Performance feedback on the other hand is a more informal, day-to-day process of the supervisor or manager offering relevant feedback to the staff members on their day-to-day performance.

The appraisal is an assessment of individual staff performance. The SAI should establish and publish performance standards for each core competency.

Periodically, supervisors and managers should prepare and deliver performance appraisals by honestly, accurately, and consistently applying the competency-based standards.

The senior management of the SAI should set the overall policy on performance management and monitor its implementation in relation to the appraisal standards and policies.

The system should provide the SAI's management with the information to recognise and reward high performers, as well as information needed to deal with inadequate performance. SAIs should have a suitable reward system for employees who meet or exceed clearly defined and transparent standards of high performance. SAIs may consider the following kinds of incentives:

- naming and honouring the Auditor(s) of the Year;
- certificate of Excellence for Outstanding Performance;
- additional financial remuneration/benefits to staff performing high quality work; and
- performance-based promotions.

The performance management system should also enable SAI employees to discuss performance requirements with their supervisors, to become familiar with the critical elements and performance standards that apply to them, prepare self-assessments, and seek feedback from the supervisors, when appropriate.

1. BUSINESS UNITS

Introduction

1.1 This policy applies to the key operations and functions of the Supreme Audit Institutions (SAIs). Generally, they include the SAI's Executive Management, Finance and Administration, Information Technology, Financial Audit, and Performance Audit units. In some SAIs, they may also include units for Single Audit and Investigation. In smaller SAIs, some of these units may be combined.

Policy Statement

1.2 This policy sets out the SAI's general approach to its core operations and functions. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level within the SAI and will be communicated to the affected employees.

General Principles

1.3 The SAI expects its employees to:

- clearly understand its core operations and functions;
- know the specific units within the SAI where respective positions are located; and
- perform effectively and efficiently to contribute to the unit achieving its goals and objectives.

Executive Management

1.4 The Executive Management consists of the Head of SAI, the Chief Operating Officer, and other managers of various divisions within the SAI. The Executive Management manages the day to day operation of the SAI.

Finance and Administration

1.5 The Head of SAI is responsible for ensuring effective and efficient management of the office and for the proper record keeping and reporting of its annual appropriations. Office policies and procedures regarding attendance and working hours, leave approval, travel, and others, must be in place and understood.

1.6 The Finance and Administration division is responsible for the following functions:

- budget and expenditures;
- records management;
- printing and distribution of reports (annual reports, audit reports, others);

- in-house stock of basic office supplies;
- office equipment and premises;
- public relations and liaison to stakeholders and external entities;
- payroll; and
- employee expense claims.

1.7 The SAI may reimburse employees for business related expenses incurred by them provided the expenditure incurred is:

- supported by proper documentation such as a tax invoice and/or receipt; and
- an allowable expense in keeping with the SAI's expense policy.

Purchasing and Procurement

1.8 An effective internal control procedure must be implemented and maintained by the SAI to ensure all procurement activities are authorised in keeping with the delegated authorities and business requirements and they are within a documented procurement framework.

1.9 All purchases shall be made in keeping with the SAI's purchasing policies. The SAI's policies and practices set the minimum standards for procurement of non-construction goods and services that apply to the SAI's procurement.

1.10 Purchasing activities must be based on the following principles:

- value for money;
- open and fair competition;
- accountability;
- risk management; and
- probity and transparency.

Information Technology Unit

1.11 The term Information Technology (IT) encompasses many aspects of computing, communications, and technology. These aspects range from infrastructure considerations through human resource competency issues to software application development and use.

1.12 The IT Unit provides the following services:

- support for computer facilities and services;
- network and data communications security;

- managing the IT security policies;
- managing the disaster recovery plan;
- backing up and restoring all data stored on the network;
- providing and managing a secure and stable computer room;
- providing secure access to the Internet;
- providing secure data communications for portable computer users;
- providing and managing telephone services for the business;
- providing and managing an effective anti-virus strategy;
- providing user training;
- providing daily IT trouble shooting;
- maintaining SAI's internet website; and
- providing advice for the purchase of IT related matters.

Financial Audit Unit

1.13 A financial statement audit provides independent assurances to the legislature, and the community that the information contained in the financial statements of public sector entities is presented fairly in keeping with applicable accounting standards and legislation.

1.14 Financial statement audits are carried out on public sector entities annually. Some of these audits are carried out by the SAI's own staff, and some are undertaken by audit service providers following a process of contestability overseen by the Head of SAI. In some SAIs, the financial audits are signed by the Head of SAI, while in others they are signed by the private chartered accounting firms.

Performance Audit Unit

1.15 A performance audit is an audit of the economy, efficiency, and effectiveness with which an audited entity uses its resources in carrying out its responsibilities. It is an audit that evaluates whether an organisation or government program is achieving its objectives effectively, and doing so economically, efficiently, and in compliance with all relevant legislation.

1.16 Performance audits extend beyond the examination of the financial affairs and transactions of a government agency to encompass wider management issues of significance to the community.

Single Audit Unit

1.17 The Single Audit Unit (only applies to US insular areas) is responsible for the oversight, monitoring, and ensuring that the single audits of the government and its major programs are completed in a timely manner and in keeping with applicable laws and regulations.

1.18 Single Audit is an annual audit, also known as the OMB A-133 audit, which is a rigorous, organisation-wide audit or examination of an entity that expends \$500,000 or more of US federal financial assistance (commonly known as Federal funds, Federal grants, or Federal awards) received for its operations.¹

Investigation Unit

1.19 The Investigation Unit of the SAI is responsible for conducting preliminary inquiries. It collects data and other relevant sources of evidence for alleged criminal and financial mismanagement activities arising within the jurisdiction of the SAI in keeping with the applicable standards.

Related Policies

1.20 The following policies should be read/ considered in conjunction with the policies in this section.

- 7. Remuneration; and
- 5. Use of Consultants and Outsourcing.

Samples

- Expense Reimbursement Form, Appendix 1.

¹ http://en.wikipedia.org/wiki/Single_Audit

2. EMPLOYMENT

Introduction

2.1 The purpose of this policy is to provide fair and proper treatment to employees in all aspects of employment that include recruitment, condition of employment and procedures of appointment.

Policy Statement

2.2 This policy sets out the general approach of the Supreme Audit Institution (SAI) to the different conditions of employment. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee. The SAI's policy is aimed at attracting, retaining, motivating, and rewarding employees with the best skills, values, and attributes to meet the SAI's needs.

2.3 In particular, the SAI is required and committed to provide:

- good and safe working conditions;
- an equal employment opportunities programme;
- the impartial selection of suitably qualified people;
- opportunities for the enhancement of the abilities of individual employees;
- recognition of the aims and aspirations, and the cultural differences, of ethnic or minority groups; and
- recognition of the employment requirements of women.

General Principles

2.4 The SAI supports the principles and practice of Equal Employment Opportunity (EEO) as a means of ensuring that all applicants and employees have equal opportunity to achieve their potential. In particular, EEO is relevant to recruitment, selection and appointment practices, training and development, performance management, and conditions of employment.

2.5 The SAI benefits from a diverse workforce, assisting it to relate to its clients and bring a variety of perspectives to consider on any given assignment.

Authority to Appoint

2.6 The "appointing authority" is the agency or person with the legal authority to appoint employees. This may be the Head of SAI or the government personnel agency.

2.7 All appointments shall be based on the merit principle.

Conditions of Employment

Probation

2.8 The appointment is for a probationary period determined by the appointing authority.

2.9 An appointment shall be confirmed if an employee's performance has been satisfactory throughout the probationary period. An employee performance report will be required during the probationary period. The report should be prepared by the manager/supervisor and subject to review and approval by the Head of SAI.

2.10 Employees with unsatisfactory performance shall not be confirmed and their appointment shall be ceased. This should be treated as a resignation.

2.11 The appointment may be terminated at any time during the probationary period by the appointing authority for the employee's failure to comply with applicable legislation, regulation, instruction, procedure, or lawful direction.

2.12 An employee on probation shall not be eligible for acting appointment or apply for other positions until they have completed their probationary period and have been confirmed to their current position.

Permanent

2.13 Permanent employees are appointed to permanent positions that are approved by the appointing authority and allocated funds because the employee meets the qualification requirements of a permanent worker. All permanent employees are required to take the official oath of confidentiality.

Temporary

2.14 Temporary employees are appointed for works that are generally irregular, informal and there is no guarantee of ongoing employment. Temporary employees are required to take the official oath of confidentiality.

Part-Time

2.15 Part time employees are utilized when it is anticipated that an employee will work temporarily or work on a needs basis for a period of not more than three months per annum. Part-time employees are required to take the official oath of confidentiality.

Contract

2.16 Contract employees are appointed for a fixed term on an individual contract. All contract employees are required to take the official oath of confidentiality.

Responsibilities and Competencies for Permanent Employees

2.17 The responsibilities and competencies of permanent employees are best described using the nine-level PASAI Human Resource Framework. See details in Appendix 3.

2.18 The levels of responsibilities are based on:

- education, skills, and experience;
- work situation (degree of supervision required or responsibility assigned);
- activities or task to be completed; and
- standards to evaluate performance.

2.19 Competency areas for activities/tasks and standards:

- Achieving impact: establishing appropriate and constructive relationships with clients, auditees, and stakeholders to meet the accountability needs of the citizens and to hold themselves and others accountable for achieving results
- Completing the audit work: develop, update, and apply the knowledge, skills, methodology, and tools necessary to deliver timely products that meet the highest professional standards.
- Working with others: create a positive work environment and demonstrate commitment to clients, stakeholders, auditees, and each other to facilitate achieving goals.
- Communicating for results: present information and results using appropriate written and oral media to inform and/or convince others and achieve desired outcomes.
- Promoting professional development: assume responsibility for and take action to develop professionally and support others in achieving their professional development goals.

Related Policies

2.20 The following policies should be read/considered in conjunction with the policies in this section:

- 3. Code of Conduct;
- 4. Recruitment;
- 12. Training and Professional Development; and
- 17. Performance Management.

Samples

- Job Description for an Investigator, Appendix 2.

- PASAI Human Resource Management Framework, Appendix 3.
- Individual Employment Contract (IEC), Appendix 4.
- Letter of Appointment, Appendix 5.

3. CODE OF CONDUCT

Introduction

3.1 This Code sets out the standards of conduct and behaviour that are expected of all employees of the SAI. The Code constitutes part of the terms and conditions of employment as prescribed in the Individual Employment Contract (IEC).

3.2 The SAI may amend the Code. Before amending this Code, the SAI will consult with staff by providing relevant and accurate information and obtaining feedback before making any decisions. The SAI will inform all employees of each amendment to the Code.

General Principles

3.3 The general auditing standards include:

- "The auditor and the SAI must be independent." (ISSAI 200, paragraph 2.2)
- "SAIs should avoid conflicts of interest between the auditor and the entity under audit." (ISSAI 200, paragraph 2.31)
- "The auditor and the SAI must possess the required competence." (ISSAI 200, paragraph 2.33)
- "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." (ISSAI 200, paragraph 2.39)

Independence

3.4 Whatever the form of government, the need for independence and objectivity in audit is vital. An adequate degree of independence from both the legislature and the executive branch of government is essential to the conduct of audit and to the credibility of its results.

Independence from the Legislature

3.5 The legislature is one of the main users of the SAI's services. It is from the constitution or legislature that the SAI derives its mandate, and a frequent feature of the SAI's function is its reporting to the legislature. The SAI may be expected to work closely with the legislature, including any committees empowered by the legislature to consider SAI reports. Such liaison can contribute to effective follow-up of the SAI's work.

3.6 Similarly, the results of audits of the carrying-out of the State budget and of administration and disputes and disagreements with audited administrations should be brought to the attention of the legislative body by way of report or special communication.

3.7 Special committees created within the legislative body may be charged with examining, in the presence of Ministers, delegates from the audited services and other representatives, the comments in the SAI reports and special communications. The close link between the legislative body and the SAI can also be implemented by a budgetary enquiry as well as by technical assistance to the work of parliamentary committees charged with the examination of draft budgets.

3.8 The SAI may give members of the legislature factual briefings on audit reports, but it is important that the SAI maintains its independence from political influence to preserve an impartial approach to its audit responsibilities. This implies that the SAI will not be responsive, nor give the appearance of being responsive, to the wishes of particular political interests.

3.9 While the SAI must observe the laws enacted by the legislature, adequate independence requires that it not otherwise be subject to direction by the legislature in programming, planning, and conducting audits. The SAI needs freedom to set priorities and program its work in keeping with its mandate and adopt methodologies appropriate to the audits to be carried out.

3.10 In some countries, the audit of the executive's financial management is the prerogative of the Parliament or elected Assembly; this may also apply to the audit of expenditure and receipts at a regional level, where external audit is the responsibility of a legislative assembly. In these cases, audits are conducted on behalf of that body and it is appropriate for the SAI to take account of its requests for specific investigations in programming audit tasks. It is nevertheless important that the SAI remain free to determine the manner in which it conducts all its work, including those tasks requested by Parliament. It is appropriate for legislation to specify minimum reporting requirements, including the matters to be subject to an audit opinion and a reasonable time within which reports should be made. Apart from that, flexible arrangements for the SAI's reporting to the legislature, without restriction on content or timing of reports, would support the SAI's independence.

3.11 It is necessary that the legislature provide the SAI with sufficient resources, for which the SAI is accountable, as well as for the effective exercise of its mandate.

Independence from the Executive

3.12 The executive branch of government and the SAI may have some common interests in the promotion of public accountability. But the SAI's essential relationship with the executive is that of an external auditor. As such, the SAI's reports assist the executive by drawing attention to deficiencies in administration and recommending improvements. Care should be taken to avoid participating in the executive's functions in a way that would militate against the SAI's independence and objectivity in the discharge of its mandate. It is important for the independence of the SAI that there be no power of direction by the executive to the SAI's performance of its

mandate. The SAI should not be obliged to carry out, modify, or refrain from carrying out an audit or suppress or modify audit findings, conclusions, and recommendations.

3.13 A degree of co-operation between the SAI and the executive is desirable in some areas. The SAI should be ready to advise the executive in matters such as accounting standards and policies and the form of financial statements. The SAI must ensure that in giving such advice it avoids any explicit or implied commitment that would impair the independent exercise of its audit mandate.

3.14 Maintaining the SAI's independence does not preclude requests to the SAI by the executive proposing matters for audit. But if it is to enjoy adequate independence, the SAI must be able to decline any such request. It is fundamental to the concept of SAI independence that decisions about the audit tasks comprising the program should rest finally with the SAI.

3.15 A sensitive area in relationships between the SAI and the executive is the provision of resources to the SAI. To varying degrees, reflecting constitutional and institutional differences, arrangements for the SAI's resource provision may be related to the executive branch of government's financial situation and general expenditure policies. However, effective promotion of public accountability requires that the SAI be provided with sufficient resources to enable it to discharge its responsibilities in a reasonable manner.

3.16 Any imposition of resource or other restrictions by the executive that would constrain the SAI's exercise of its mandate would be an appropriate matter for report by the SAI to the legislature.

3.17 The legal mandate should provide for full and free access by the SAI to all premises and records relevant to audited entities and their operations. It should also provide adequate powers for the SAI to obtain relevant information from persons or entities possessing it. Also, by legal provision or convention, the executive should permit access by the SAI to sensitive information that is necessary and relevant to the discharge of the SAI's responsibilities.

3.18 Conditions of tenure for the Head of SAI can contribute to the SAI's independence from the executive, for instance through appointment for a lengthy fixed term or until a specified retirement age. Conversely, tenure conditions that put an SAI under pressure to please the executive would have an erosive influence on independence. For this reason, it is in principle desirable that provisions to the termination of appointment or removal from office should be exercisable only by special process similar to the holders of judicial or like office.

3.19 For those SAIs that exercise a jurisdictional function and that are most frequently organised in a collegial form, the independence of their members should be assured by various guarantees, particularly the principle of irremovability of judges, the privilege of jurisdiction, the determination of the treatment by the law, and the independence of the examining magistrate.

3.20 For the SAI to not only exercise its functions independently of the executive but be seen to do so, it is important that its mandate and its independent status are well understood in the community. The SAI should, as appropriate opportunities arise, take on an educational role in that regard.

3.21 The SAI's functional independence does not have to preclude arrangements with executive entities in regard to the SAI's administration in matters such as industrial relations, personnel management, property management or common purchasing of equipment and stores. However, executive entities should not be in a position to make decisions that would jeopardise the SAI's independence in discharging its mandate.

Independence from the Audited Entity

3.22 The SAI must remain independent from audited entities. However, it should seek to create among audited entities an understanding of its role and function, with a view to maintaining amicable relationships with them. Good relationships can help the SAI to obtain information freely and frankly and to conduct discussions in an atmosphere of mutual respect and understanding. In this spirit, the SAI, while retaining its independence, can agree to be associated with reforms that the Administration plans in areas such as public accounts or financial legislation or agree to be consulted about the preparation of draft laws or rules affecting its competence or its authority. However, in these cases, it is not a matter of the SAI interfering in administrative management but a matter of co-operating with certain administrative services by giving them technical assistance or by putting SAI financial management experience at their disposition.

3.23 In contrast to private sector audit, where the auditor's agreed task is specified in an engagement letter, the audited entity is not in a client relationship with the SAI. The SAI has to discharge its mandate freely and impartially, taking management views into consideration in forming audit opinions, conclusions, and recommendations, but owing no responsibility to the management of the audited entity for the scope or nature of the audits.

3.24 The SAI should not participate in the management or operations of an audited entity. Audit personnel should not become members of management committees. If audit advice is to be given, it should be conveyed as audit advice or recommendation and acknowledged clearly as such.

3.25 Any SAI staff having close affiliations with the management of an audited entity, such as social, kinship, or other relationship conducive to a lessening of objectivity, should not be assigned to audit that entity. Also refer to paragraphs 3.42-3.47.

3.26 SAI staff should not become involved in instructing staff of an audited entity about their duties. In those instances where the SAI decides to establish a resident office at the audited entity with the purpose of facilitating the ongoing review of its operations, programs, and activities, SAI staff should not engage in any decision making or approval process that is considered the auditee's management responsibility.

3.27 The SAI may co-operate with academic institutions and enter formal relationships with professional bodies, provided the relationships do not inhibit its independence and objectivity, to benefit from the advice of experienced members of the profession.

Competence

3.28 The general standards for the auditor and the SAI require that the auditor and the SAI must collectively possess adequate professional competence for the tasks required. The following paragraphs explain competence as an auditing standard.

3.29 The mandate of an SAI generally imposes a duty of forming and reporting audit opinions, conclusions, and recommendations. In some SAIs, this duty may be imposed on the Head of SAI. In SAIs organised on a collegiate basis, the duty is usually placed on the institution itself.

3.30 Discussion within the SAI promotes the objectivity and authority of opinions and decisions. Where an SAI is structured in collegiate form, the final opinions and decisions represent the view of the organisation as a whole, even if the action is taken or exercised in bodies differentiated by their composition but not their power – for example, a Chamber, Joint Chamber, or section of a Chamber. If the SAI has a single head all opinions and decisions are taken by that head or in their name.

3.31 Since the duties and responsibilities of the SAI are crucial to the concept of public accountability, the SAI must produce audits, methodologies, and practices of the highest quality. It has to develop procedures to ensure that its responsibilities for audit reports are carried out effectively, unimpaired by less than full adherence by staff or external experts to its standards, planning procedures, methodologies, or supervision.

3.32 The SAI needs the range of skills and experience necessary to effectively carry out its audit mandate. The audit work should be carried out by persons whose education and experience is appropriate to the nature, scope, and complexities of the audit task. The SAI should equip itself with the full range of up-to-date audit methodologies, including systems-based techniques, analytical review methods, statistical sampling, and audit of automated information systems.

3.33 The wider and more discretionary in nature the SAI's mandate, the more complex is the task of ensuring quality of performance across the whole mandate. Therefore, SAIs with a mandate that leaves the frequency of audits and the nature of reports to the SAI require a high standard of management.

Due Care

3.34 The general standards for the auditor and the SAI require that the auditor and the SAI must exercise due care and concern in complying with the INTOSAI auditing standards. This includes due

care in specifying, gathering, and evaluating evidence, and in reporting findings, conclusions, and recommendations. The following paragraphs explain due care as an auditing standard.

3.35 The SAI must be, and be seen to be, objective in its audit of entities and public enterprises. It should be fair in its evaluations and in its reporting of the outcomes of audits.

3.36 Technical skill should be of a quality appropriate to the complexities of a particular audit. Auditors need to be alert for situations, control weaknesses, inadequacies in record keeping, errors and unusual transactions, or results that could be indicative of fraud, improper or unlawful expenditure, unauthorised operations, waste, inefficiency, or lack of probity.

3.37 Where an authorised or recognised entity sets standards or guidelines for accounting and reporting by public enterprises, the SAI may use such guidelines during the audit.

3.38 If the SAI employs external experts as consultants it must exercise due care to assure itself of the consultants' competence and aptitude for the particular tasks involved. This standard applies also where outside auditors are engaged on contract with the SAI. In addition, care must be taken to ensure that audit contracts include adequate provision for the SAI to determine the planning, the audit scope, the performing, and the reporting on the audit.

3.39 Should the SAI, in the performance of its functions, need to seek advice from specialists external to the SAI, the standards for exercise of due care in such arrangements also have a bearing on maintaining the quality of performance. Obtaining advice from an external expert does not relieve the SAI of responsibility for the opinions formed or conclusions reached on the audit task.

3.40 When the SAI uses the work of another auditor(s), it must apply adequate procedures to provide assurance that the other auditor(s) has exercised due care and complied with relevant auditing standards. The SAI may review the work of the other auditor(s) to satisfy itself about the quality of that work.

3.41 Information about an audited entity acquired as part of the auditor's work must not be used for purposes outside the scope of an audit and the formation of an opinion or in reporting in keeping with the auditor's responsibilities. It is essential that the SAI maintains confidentiality on audit matters and information arising from its audit task. However, the SAI must be entitled to report offences against the law to proper prosecuting authorities.

Conflict of Interest

3.42 Employees should not seek personal gain from their employment in the SAI other than those benefits that they are entitled to as specified in the employment contract.

3.43 Employees should inform management if an offer of a gift or hospitality is received and this should be recorded in the SAI's gift register.

3.44 Employees may be allowed to receive a gift or accept hospitality that has little inherent value. However, this must not give rise to a conflict of interest. The SAI may establish policies regarding the maximum value of gifts that may be accepted.

3.45 If an employee is participating in an outside organisation or community service, participation must not interfere with any work activities or obligations as an employee of the SAI.

3.46 Employees must notify management if the following situations arise:

- The employee holds a position with a public entity or voluntary association that might adversely affect the integrity and independence of the SAI.
- The employee decides to offer themselves for appointment or election to a political party or any office of a council or board of any local authority or public entity.
- The employee has immediate family members working for an entity audited by the SAI.
- The employee has a vested financial interest in the entity audited by the SAI.

3.47 Employees who wish to undertake additional employment (paid or unpaid) outside the SAI's prescribed working hours, may do so as long as the Head of SAI and management have been notified.

Dress Code

3.48 The SAI is committed to professionalism, mutual respect, excellence, and to behaviours that uphold these values. In line with this commitment, all employees are required to dress in a manner that reflects well on the professional role of the SAI. In normal circumstances, staff should wear suitable business attire. Staff may adopt dress standards consistent with the client agency at which they may be working.

Related Policies

3.49 The following policies should be read/considered in conjunction with the policies in this section:

- 2. Employment.

4. RECRUITMENT

Introduction

4.1 The SAI should adopt policies and procedures to recruit personnel with suitable qualifications. The SAI offers employment on the basis of merit, having regard to the qualifications and experience as well as the physical impairment of applicants without discrimination and consistent with government policies including those pertaining to immigration and labour. This policy attempts to address what generally takes place during the recruitment of staff acknowledging that each SAI's policy (and process) on recruitment may differ.

Policy Statement

4.2 This policy sets out the SAI's general approach to recruitment. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

General Principles

4.3 "SAI personnel should possess relevant academic qualifications and be equipped with appropriate training and experience. The SAI should establish, and regularly review, minimum educational requirements for the appointment of auditors." (ISSAI 200, paragraphs 1.3 and 1.4)

4.4 This policy is supported by the following principles:

- selection on merit;
- open, honest, and transparent processes;
- privacy for the individual; and
- valuing diversity .

Before Starting the Recruitment Process

4.5 The supervisor/manager should ensure that an appropriate job description is prepared, any job sizing is completed, and appropriate remuneration ranges are determined.

Recruitment Process

4.6 If a supervisor/manager has a vacancy for a position within their team, the supervisor/manager should contact HR to start the recruitment process.

4.7 The supervisor/manager and HR will discuss the role and agree to the recruitment strategy. The recruitment strategy will include the timeframes, selection processes, and interview timelines.

4.8 When advertising a vacancy there must be:

- an up-to-date position description (including competencies) available for the position; and
- a set of essential and desirable requirements defined as the selection criteria for the position (included in the person specification).

Interview

4.9 All recruitment (internal and external) must involve an interview that is based on the approved selection criteria and any other pre-approved processes. The selection criteria will be based on the job description (including competencies) and person specification.

4.10 Interview questions should be directly related to the selection criteria and the job description so that the applicants can be assessed objectively, and to ensure that questions and processes are non-discriminatory. The supervisor/manager and HR should jointly write the interview questions. The same set of interview questions must be used for each candidate as a base but should allow for other questions to be asked, as necessary.

4.11 The interview panel should comprise of two or more people and must include the supervisor/manager or someone senior (being someone more senior than the advertised position) within the same team to assess technical ability and team fit. A representative from HR may be present. The same interview panel should carry out all interviews for the particular position.

Reference Checks

4.12 When a preferred candidate has been selected, that person will be asked to supply at least two referees. One of those referees must be a current or past manager – that is, someone the preferred candidate reported to.

4.13 There may be at least two reference checks. At least one of these reference checks must be done by the supervisor/manager. The other check may be done by someone involved in the recruitment process or interview panel, to be decided by the supervisor/manager and HR. Based on the outcome of the two reference checks, a decision on whether to contact a third referee may be made.

4.14 Guidance should be sought from HR on the appropriate questions to ask during the reference checks. A list of sample questions can be found in Appendix 6.

4.15 Following reference checking, the supervisor/manager, taking advice from HR, will decide whether to offer the position to the preferred candidate.

Offering Employment to Preferred Candidate

4.16 It is important that a prospective employee be given information on the organisation's management of independence and the opportunity to discuss any implications this may have on them.

4.17 Any offer, written or verbal, must be conditional on at least:

- essential qualification checks;
- police criminal record check;
- acceptance of any limitations imposed on the individual by the SAI's independence policy; and
- any other mandatory requirements for the position.

4.18 If the person accepts the employment offer, the supervisor/manager and SAI manager responsible for HR functions should refer to the SAI's induction policy for the next part of the process. Induction will not occur until the conditions set out in the offer are met and the offer has been confirmed.

Records

4.19 All CVs received by the SAI in response to advertising are to be treated "In Confidence" and will normally only be available to the SAI manager responsible for HR functions, the supervisor/manager, and the interviewers. The SAI manager responsible for HR functions must approve access by anyone else.

4.20 For unsuccessful candidates, CVs, interview notes, reference checks, and any other material used and obtained during the recruitment process will be retained by the SAI manager responsible for HR functions for six months and then destroyed.

4.21 Successful candidates' CVs, interview notes, and any other material used and obtained during the recruitment process will be retained by the SAI manager responsible for HR functions as part of the employee's personnel record.

Related Policies

4.22 The following policies should be read/considered in conjunction with the policies in this section:

- 2. Employment; and
- 3. Code of Conduct.

Samples

- Reference Check Questions, Appendix 6.

5. USE OF CONSULTANTS AND OUTSOURCING

Introduction

5.1 This policy provides guidelines around the hiring of consultants and the outsourcing of SAI's services in an effective and legally compliant manner. The purpose of this policy is to assist in the streamlining of the employment system to better support SAIs' operating needs, without eroding proper employment law practices. This policy should apply to all SAI consultants.

Policy Statement

5.2 This policy sets out the SAI's general approach to the use of consultants and outsourcing. The SAI may hire a consultant to provide an expert knowledge for a fee. In other cases, the SAI may outsource (or contract out) some of its activities to concentrate on other core activities that they do best. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

General Principles

5.3 The SAI appoints consultants on the basis of merit:

- Appointments are made from the widest field of the required expertise.
- The SAI adheres to equal opportunity principles to appointments of all consultants.
- The SAI operates appointment processes that are consistent, professional and timely.

Identifying the Need for a Consultant

5.4 The SAI may use the service of a consultant or an agency external to the SAI when there is a shortage of personnel in the SAI with the relevant competencies to carry out specific tasks or responsibilities. A consultant is appointed for a specified term or period that has an end date. Consultants are appointed on a contractual basis and the terms and conditions of employment are specified in their employment contracts.

5.5 The following criteria should be used to determine if a consultant is required:

- there is no employee of the SAI that can perform the required service;
- a person is required for a specified period of time for a specific project; and
- there is a specified completion date for the required service.

Recruitment of Consultant

5.6 When the need for a consultant is identified, the supervisor/manager should contact the officer responsible for HR functions to start the recruitment process. The terms and conditions for the consultant position should be developed and the vacancy announcement widely disseminated to attract a large pool of interested and competent respondents. The timeframe, selection processes, and interview timeframes should be established to guide the recruitment activities.

Consultant Agreement

5.7 An agreement should be drawn up between the SAI and the consultant. The agreement should specify the terms and conditions of the consultancy contractual agreement. Both parties to the agreement will be notified if there are any amendments to the original agreement as a result of unexpected circumstances that affect how the consultant carries out the required service.

Termination

5.8 The consultant's term of employment terminates on the date specified in the agreement. If the consultant wishes to cease employment before the expiry date of the employment agreement, written notification to the Head of SAI is required.

Outsourcing

5.9 Outsourcing includes the use of specialists² or private firms to carry out audits on behalf of the SAI or as part of joint audits with the SAI's staff to supplement the SAI's capacity.

5.10 When planning to use a specialist or private firm, SAIs should document the nature and scope of the work to be performed by the specialist or private firm, including the:

- objectives and scope of the specialist's work;
- intended use of the specialist's work to support the audit objectives;
- the specialist's procedures and findings so they can be evaluated and related to other planned audit procedures; and
- assumptions and methods used by the specialist.

5.11 When the need to outsource is identified, the supervisor/manager should contact the officer responsible for HR functions to start the recruitment process. The recruitment strategy should be developed and the advertisement to solicit bidding proposals on a competitive basis should be widely disseminated to attract a large pool of interested and competent respondents.

² Specialists to whom this section applies include, but are not limited to, actuaries, appraisers, attorneys, engineers, environmental consultants, medical professionals, statisticians, and geologists.

The timeframe, selection processes, and interview timeframes should be established to guide the recruitment activities.

5.12 The SAI should communicate its requirements to the specialist or private firm before the start of the assignment in writing, usually in a contract or a form of a letter of appointment (an example is attached, see Appendix 8). The Head of SAI should evaluate and approve the contract before signing it with the specialist or private firm.

5.13 This document sets out the obligations and expectations of both the SAI and the firm.

Related Policies

5.14 The following policies should be read/ considered in conjunction with the policies in this section:

- 2. Employment; and
- 3. Code of Conduct.

Samples

- Service Contract (Consultants), Appendix 7.
- Outsourcing Contract, Appendix 8.

6. RESTRUCTURING THE SAI

Introduction

6.1 The purpose of this policy is to ensure that appropriate processes are followed and explained to staff when considering and implementing structural changes within the SAI.

Policy Statement

6.2 This policy sets out the SAI's general approach to restructuring. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

General Principles

6.3 This policy applies to large and small scale changes including structural change to a team, group, or the wider organisation, and to proposals to review or resize an individual employee's existing role.

6.4 During a potential restructure, all affected employees will be given a fair opportunity to have their views taken into account and to be considered for any new positions within any new structure.

Restructuring Proposal

6.5 Structural change may be desirable, for example, for efficiency or cost reasons, to change or improve work practices, as a result of centralisation or decentralisation, or when reviewing or resizing an existing role.

6.6 A proposal for making a structural change must be developed and approved by the Head of SAI or government personnel agency.

6.7 A proposal for change will represent the SAI's thinking and will not be the final structure.

6.8 All affected employees will be consulted on the proposal for change. The proposal will ideally explain the current structure, the proposed changes, and what the SAI hopes to achieve through a restructure. Other information that affected employees should be consulted on are the:

- process that will be followed;
- potential impact on individual jobs; and
- manner by which any change would be implemented.

6.9 Affected employees will be encouraged to provide feedback and will be given a reasonable period of time and opportunity to comment before a final decision is made on the restructure. Where requested, their representative may be invited to provide feedback on their behalf. Any

feedback from affected employees will be considered and, where appropriate, changes incorporated into the proposal.

6.10 The final structure will be confirmed to all affected employees and advised to other people in the SAI.

Impact on Affected Employees

6.11 Following a decision on the final structure, some employees may be affected in different ways including a change in reporting lines, a change to their position responsibilities, or their position may be disestablished.

6.12 If an employee's position is disestablished, the SAI will consult with the employee about alternatives to redundancy. This includes considering whether retraining and/or redeployment to another position is appropriate.

6.13 Affected employees will be given the opportunity to apply for new positions in the new structure, if any. Selection criteria for new positions will be developed and provided to employees. A fair and objective interview process will be used to select the successful applicants.

Redundancy Compensation

6.14 Based on applicable laws and government regulations the following may apply:

- Employees who are redeployed to a suitable alternative position will not be entitled to redundancy compensation.
- Employees whose positions have been disestablished and who have not been redeployed will be made redundant. If an employee has not been offered a suitable alternative position, they will be entitled to redundancy compensation calculated in keeping with their individual employment agreement.
- Employees who have been offered a suitable alternative position and have not accepted it are deemed to have resigned, and will not be entitled to redundancy compensation.

Related Policies

6.15 The following policies should be read/ considered in conjunction with the policies in this section:

- 2. Employment; and
- 4. Recruitment.

7. REMUNERATION

Introduction

7.1 The SAI's remuneration policy is aimed at attracting, retaining, motivating, and rewarding employees with the best skills, values, and attributes to meet the SAI's needs. The methods used to set salary ranges and individual remuneration should be transparent, fair, and consistent.

7.2 The SAI remunerates employees on a total package basis known as "total remuneration cost" or "total employment cost". This includes the value of the employee's pay and various benefits that they may be entitled to, for example, access to motor vehicles or car parks, either as an actual cost to the SAI or as an approved value. The total remuneration cost does not include any performance based pay, performance bonuses, or employer superannuation contributions, though different arrangements may apply under some employees' individual employment contracts. Any reference throughout this policy to remuneration ranges or total remuneration means "total remuneration cost" as defined here.

Policy Statement

7.3 This policy sets out the SAI's general approach to remuneration. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

General Principles

7.4 The basic principles governing the setting of remuneration are:

- transparency;
- consistency or equity between positions within the SAI;
- competitiveness in the different labour markets the SAI recruits from (including the public and private sectors); and
- the SAI's ability to pay.

7.5 The SAI aims to strike an appropriate and fair balance between treating its employees well, and the moderate and prudent use of taxpayer funds. This is reflected in the way the SAI sets remuneration ranges that are based on market data on remuneration for comparable positions.

7.6 The SAI recognises that remuneration is a key component of retaining and rewarding employees, but not the only one. Other components include benefits, rewards, recognition, development opportunities, and a flexible workplace. The SAI offers a unique experience and perspective to employees as it spans the public sector and auditing fields.

Salary Band/Scale

7.7 The salary bands or scale should be in keeping with government personnel agency policy or SAI policy. Where there is a lack of guidance issued by the government personnel agency, the SAI should apply the following principles:

- Positions should not be sized against the performance and duties of the employee that currently holds the position. Positions are sized according to the required qualifications, functions, and responsibilities of the job.
- Salary scale shall be affordable, fair, and appropriate within its organisation.
- Salary scale shall be dependent on the qualification requirements of the position.
- Salary scale shall link to job performance of each employee.
- Job evaluation shall be conducted to assess or re-assess the grade of any post.
- Salary scales shall be reviewed at least once every three years to consider salary variations in the various job classes and recruitment-retention issues.
- A fair and reasonable objective system of performance appraisal shall be applied to determine that employees deserve recognition for job performance.
- Salary scale shall be adjusted periodically in response to cost of living changes.

Salary on appointment

7.8 New appointment shall be paid at the minimum point of the salary scale of the post appointed to.

Salary on promotion

7.9 If the salary of the employee was less than the minimum of the new grade, the employee shall receive the minimum and the new incremental date will be determined by the Head of SAI.

7.10 If the employee is eligible for the final increment in the salary scale of a former post and if the maximum of that scale is the same as the minimum of the new scale, then the employee will receive the minimum but will retain the incremental date.

7.11 If an employee is promoted to a post the employee is presently acting in, the employee will be paid at the salary rate during the acting appointment and the employee's incremental date will be the date that the employee started acting.

Higher Duties Allowances

7.12 The payment of Higher Duties Allowance (HDA) only applies to employees classified as Level 6 and above (according to the PASAI HRM Framework) who act in higher positions.

7.13 Acting Appointments are usually needed in higher managerial positions to ensure that the work and services of the SAI are not disrupted because of the absence of staff. HDA is made to officially recognise the performance of higher duties by staff and the payment of HDA is to compensate them accordingly.

7.14 The Head of SAI in appropriate circumstances may authorise payment of a HDA to the appropriate employee who efficiently performs the duties of a position of a higher class or grade than their own. A higher duties allowance is not payable merely because an employee carries out some of the duties of a more highly paid position. They must substantially perform the duties and carry the responsibilities of the higher position.

7.15 The calculation of the HDA is determined by the SAI's policy or the requirements prescribed in the government personnel agency.

Related Policies

7.16 The following policies should be read/ considered in conjunction with the policies in this section:

- 2. Employment;
- 4. Recruitment; and
- 17. Performance Management.

8. ATTENDANCE AND WORKING HOURS

Introduction

8.1 The SAI recognises the importance of clarifying the expected working hours for all of its employees. It also recognises the importance of catering to specific needs of individuals and offering a range of options to staff for their start and finish times each working day, which can benefit both the employees and the SAI. Such initiatives are utilized to improve work life balance as well as attracting new staff and retaining existing staff.

8.2 One such initiative being utilized is flexible working hour arrangements (referred to as Flexi-Time Arrangements or FTA).

8.3 The initiative provides the opportunity for some employees to access alternative start and finish times that enable them to meet other commitments external to the work environment. The arrangement ensures that the services provided by the SAI will not be interrupted and that there is no inconvenience caused.

Policy Statement

8.4 This policy sets out the SAI's general approach to what the expected working hours will be for all employees. It also sets out the alternative arrangements that the employee may adopt if they need to work outside the normal expected working hours.

Normal Working Hours

8.5 All employees should attend work during the prescribed working hours.

Flexible Time Arrangements (FTA)

8.6 The Head of SAI may approve an employee's request for FTA. When considering an employee's request for FTA, the services or functions performed by the employee will be considered so that they are not compromised if the FTA request is allowed.

8.7 When considering an application for FTA, the following conditions should be complied with:

- Employees granted FTA should attend the SAI's core hours of service currently in place and compulsory for all SAI employees to observe.
- Employees granted FTA should clearly communicate their hours of work to their supervisor/manager, Human Resource Personnel Officer, and co-workers (that is, starting time, lunch break, and finishing time).
- FTA shall be clearly recorded in the attendance record.

- It is considered late attendance if an employee reports after the standard prescribed hours of work and they are not on approved FTA.
- The Head of SAI may review whole or part of conditions of FTA for an employee from time to time, when it is appropriate.

Late and Irregular Attendance

8.8 Each employee is responsible for ensuring that their supervisor/manager is contacted as soon as practicable if they will be late for work. It is vital that the supervisor/manager is notified of the reason why they will be late for work and when they anticipate arriving. It is unacceptable not to come to work without a valid reason for the absence.

8.9 Every employee who reports late for duty including those under FTA must make up the time lost as directed by the supervisor/manager or possibly receive reduced pay.

8.10 It is the responsibility of the manager to monitor all cases of habitual irregular attendance of employees who are not on approved FTA and report these cases to the Head of SAI.

8.11 The SAI should have a policy regarding the procedures and responsibilities for dealing with habitual and irregular attendance, which could include such things as:

- reviewing the Attendance Record Book one hour after the start of work each day;
- identifying employees who are late for work;
- drawing a line through the location that the employee would normally sign in “red pen” to indicate late attendance; and
- monitoring/ counselling, reporting habitual late attendees and invoking (as appropriate) relevant disciplinary action.

8.12 An employee who has habitual irregular attendance may be subject to disciplinary action.

Absence from Place of Employment

8.13 The SAI’s policies on dealing with absenteeism should include the following:

- An employee must not be absent from official duty during hours of duty unless the employee has obtained official leave or unless, in the case of illness or emergency, the employee has taken all reasonable steps to inform the supervisor/manager.
- Each employee has the responsibility to ensure that the supervisor/manager is contacted as soon as possible if the employee is to be away from work for the day/number of days, to communicate the reason for absence, and the likely return.

- Except in the case of illness and emergency, an employee must never leave work during the hours of duty without the express permission of the supervisor/manager.
- Any employee who is absent from duty or who fails to return to duty and, in either case, continues to be absent without permission for a period of six consecutive working days or more shall be deemed to have forfeited office. The employee's services will then be terminated on the basis of job abandonment.
- Notwithstanding the above, if the employee subsequently satisfies the Head of SAI that there was a valid reason for the absence and for the failure to inform the supervisor/manager earlier of that reason, the Head of SAI may re-instate the employee. In such a case, the employee shall be deemed not to have forfeited office, but to have been on leave without pay from the SAI during the period of absence.

Overtime/Time in Lieu

8.14 All work to be performed outside the prescribed working hours should be pre-approved by management. An Overtime Form should be completed, approved by the relevant supervisor/manager or Head of SAI before any payment or time in lieu for overtime is processed. The SAI may develop a policy regarding the maximum number of hours that can be earned as Time in Lieu.

8.15 The SAI should make every effort to afford the employee an opportunity to take Time off in Lieu of overtime worked while ensuring that the operational requirements of the SAI are being met.

Related Policies

8.16 The following policy should be read/ considered in conjunction with the policies in this section:

- 4. Recruitment.

Samples

- Overtime Form, Appendix 9.

9. ALLOWANCES AND ENTITLEMENTS

Introduction

9.1 The allowance and entitlement policy is aimed at attracting, retaining, motivating, and rewarding employees with the best skills, values, and attributes to meet the SAI's needs. The methods and schemes adopted to set allowances and entitlement arrangements should be transparent, fair, and consistent.

Policy Statement

9.2 This policy sets out the SAI's general approach to allowances and entitlements. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and should be communicated to the affected employee.

General Principles

9.3 The basic principles governing the setting of allowances and entitlements are:

- transparent, consistent, or equitable between positions within the SAI;
- competitive in the different labour markets the SAI recruits from (including the public and private sector);
- supportive of a working environment that promotes employee motivation so that employees will perform to the best of their abilities and to make the maximum contribution to the benefit of the SAI and all its employees;
- fair and consistent in the rewarding of employees within budget constraints of the SAI;
- aim to strike an appropriate and fair balance between treating its employees well, and the moderate and prudent use of taxpayer funds; and
- recognise that allowances and entitlements can be a key component of retaining and rewarding employees, which should include other benefit components such as travel allowance, medical, housing, and vehicle allowance and the like. The SAI should offer a unique experience and perspective to employees as it spans the public sector and auditing fields.

Overseas Travel

9.4 An overseas travel allowance includes (where applicable) a daily subsistence allowance, clothing allowance, and incidental allowance. The applications of these allowances are guided by the policies set out under each respective policy category.

Daily Subsistence Allowance (DSA)

9.5 Where an employee is selected to travel to another country on official business they are entitled to be paid a DSA in keeping with rates and policies approved by the SAI or the government personnel agency.

9.6 The DSA is payable for the purpose of meeting costs for accommodation, meals (excluding alcoholic beverages), and minor travel expenses such as departure tax and currency conversion fees where such is not provided by a third party. Third party in this context includes all outside donors and sponsors.

9.7 The employee is required to provide receipts for local transport expenses (car rental or taxi) which shall be submitted along with the employee's travel voucher after the trip.

Incidental Allowance

9.8 An incidental allowance is an allowance payable to cover ad hoc needs of those travelling, which are not provided for by other specific travelling allowances (for example, transport cost from hotel to meeting venue, telephone, laundry, and internet). Receipts for incidental allowances are not required.

9.9 Where an employee is sponsored by an external agency or the sponsorship provides an allowance for incidental expenses the employee shall not be entitled to receive any incidental allowance payment from the SAI.

Clothing Allowance

9.10 The purpose of a clothing allowance is to ensure that representatives of SAIs are appropriately/ professionally dressed when travelling overseas on official SAI business. The amount and frequency of the payment should be determined according to the principles of transparency, equitability, accountability, and the most prudent use of taxpayers' funds.

9.11 An employee travelling overseas on official SAI business may be entitled to a clothing allowance in keeping with the rates approved by the SAI. Receipts for clothing allowance are required and should be submitted to the designated appropriate officer after the trip.

Domestic Travel

9.12 A domestic travelling allowance includes (where applicable) a DSA and incidental allowance. The applications of these allowances are guided by the policies set out under each respective policy category.

9.13 When an employee is directed to travel on official business within the country and the travel requires the employee to be absent for their normal place of residence overnight, the Head of SAI shall authorise payment of a domestic travelling allowance at a rate determined by the SAI or stipulated by the government personnel agency.

Housing Allowance

9.14 A housing allowance or entitlement includes (where applicable) the provision of a house or a housing allowance to employees to enable them to discharge their public responsibilities effectively and efficiently.

9.15 The application of a housing allowance or entitlement is guided by the policies set out by the SAI or the government.

Transport Allowance

9.16 The Head of SAI may provide motor vehicles or a transport allowance to employees to enable them to discharge their public responsibilities effectively and efficiently.

9.17 Employees awarded motor vehicle entitlements are guided by the policies set out by the SAI.

9.18 The Head of SAI shall authorise payment of a transport allowance at the rate set out in the SAI's policy.

Others

9.19 To promote well-being and a healthy work environment, the SAI should investigate, and where appropriate and affordable, facilitate the purchase of benefit-related schemes such as:

- medical insurance; and
- superannuation schemes.

Related Policies

9.20 The following policies should be read/ considered in conjunction with the policies in this section:

- 2. Employment; and
- 4. Recruitment.

10. LEAVE

Introduction

10.1 The purpose of this policy is to ensure that:

- employees know what their leave entitlements are under the guidelines prescribed by the government personnel agency or the SAI's internal office policy;
- consistent and equitable decisions are made about leave approval for all SAI employees; and
- employees know the process and criteria that will be taken into account in granting or declining such leave requests.

Application

10.2 Leave entitlements are found in:

- an employee's individual employment contract (IEC);
- guidelines prescribed by the government personnel agency (GPA); and/or
- guidelines prescribed by this policy.

10.3 Where there are inconsistencies between the GPA and the SAI policy, the GPA takes precedence.

10.4 Where a situation is not covered by the employee's IEC, or this policy, or interpretation is ambiguous, reference should be made to the relevant GPA guidelines.

Policy Statement

10.5 This policy sets out the SAI's general approach to leave entitlements and the processes and procedures for the application of leave. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee. Decisions to vary the approach should only be made with authorisation from the Head of SAI and in compliance with the relevant GPA guidelines.

General Principles

10.6 The basic principles governing the setting of leave entitlements and procedures should be:

- transparency;
- consistency or equitability between positions within the SAI;

- appropriate and fair balance between employees well-being and prudent use of taxpayers' funds; and
- affordability to the SAI.

Annual Leave

10.7 Annual leave entitlements are determined by an employee's seniority within the organisation as well as their length of service.

10.8 Annual leave entitlements are taken from the requirements stipulated by the GPA or the employee's IEC. This relates to permanent, temporary, part-time, and contracted employees.

10.9 Annual leave entitlements for temporary employees (for example, those on fixed-term agreements) should be pro-rated against the term of their contracts/agreements.

10.10 Annual leave may be taken as it accrues. Management may approve annual leave to be taken in advance of accrual. Anticipated annual leave will not be more than half of an employee's annual entitlement and will be taken off the next year's entitlement when earned.

10.11 Any annual leave taken in advance will be deducted from an employee's final pay if the entitlement has not accrued by the time the employment ends.

Taking Annual Leave

10.12 The SAI is committed to employees taking adequate time for rest and recuperation and therefore expects employees to take annual leave in the year that it falls due.

10.13 At any point in time, an employee's total leave balance should not be more than one year's annual leave entitlement.

10.14 All annual leave requests should be made in writing using a leave request form.

10.15 Employees must get approval in advance from management before taking leave. The approval of the timing of the leave is at the discretion of the management, taking into account business requirements, so employees should allow enough notice for management to consider their application.

10.16 The SAI should establish policies about the "cash up" of unused annual leave before the employee retires or leaves SAI employment.

10.17 The SAI will consider applications for employees to carry forward annual leave into the next year. When considering applications, factors taken into account will include:

- carried forward annual leave will not be more than the employee's annual entitlement; and
- all carried forward annual leave should be used in the next year and will be forfeited if not used.

10.18 Any unused annual leave to which an employee is entitled will be paid out in their final pay when employment ends.

Closedown Period

10.19 The SAI may close for a defined period, such as around Christmas/New Year, and will give employees reasonable notice of this. Unless otherwise prescribed by the GPA, employees will be required to use any outstanding time in lieu leave first, then annual leave.

10.20 If an employee does not have enough leave to cover the period of the SAI closure, they should discuss their situation with management. In such circumstances, agreement may be reached to allow the employee to anticipate annual leave or to take unpaid leave.

Annual Leave and Other Types of Leave

10.21 Where an employee becomes eligible for sick leave during scheduled annual leave, the employee may, with the agreement of management, replace the applicable scheduled annual leave days with sick leave days.

10.22 Where an employee becomes eligible for bereavement leave during scheduled annual leave, the employee may replace the applicable scheduled annual leave days with bereavement leave days. The employee must notify management as soon as practicable, no later than upon their return to work.

10.23 All employees are entitled to a paid day off on the public holidays set out in the government public holiday legislation, if the public holiday falls on a day of the week that the employee would normally work. If a qualifying public holiday falls within a period of an employee's annual leave, that day will be treated as a public holiday and not as part of the employee's annual leave.

Public Holidays

10.24 An employee must get prior authorisation from management or the Head of SAI before working on a public holiday.

Sick Leave

10.25 Sick leave is available where an employee is unable to attend work due to sickness or injury to themselves, their spouse or partner, or to a dependent. Sick leave entitlements are taken from the requirements stipulated by the GPA or the employee's IEC.

10.26 If an employee intends to take sick leave, they must notify management as soon as practicable and, if possible, before the start of work on the day in question. If working at a client site, employees are also required to advise the supervisor of their job within this timeframe.

10.27 If an employee exhausts their sick leave entitlements, the employee should discuss the situation with management. Depending on the circumstances, management may authorise anticipated sick leave, annual leave, or unpaid leave.

10.28 Any sick leave taken in advance will be deducted from an employee's final pay if the entitlement has not accrued by the time the employment ends.

10.29 Accrued sick leave entitlements are not cashed up when an employee's employment ends.

10.30 The SAI may require an employee to provide proof of sickness or injury for sick leave taken if the sickness or injury (that gave rise to the leave) is for a period of three or more consecutive calendar days, whether or not the days would otherwise be working days for the employee.

10.31 The SAI may require an employee to provide proof of sickness or injury earlier than this (within three consecutive days) if management:

- has reasonable grounds to suspect that the sick leave being taken is not genuine;
- informs the employee as soon as possible that proof is required; and
- meets the employee's reasonable expenses in obtaining the proof.

10.32 In cases of ongoing illness, or where abuse of sick leave is suspected, the SAI may request an employee to undergo a medical examination at the SAI's expense and by an independent medical practitioner. In this situation, the employee will be requested to provide the SAI with access to medical reports or information arising out of that examination, particularly the prognosis for resuming work and whether the employee is able to safely carry out their duties.

10.33 The SAI may require an employee to provide medical proof that they are well enough to return to full time employment, for example, after absence on sick leave of three weeks or more.

Maternity Leave

10.34 The SAI may grant maternity leave on full pay to female employees in keeping with the conditions prescribed in the GPA or SAI policy.

Parental Leave

10.35 The SAI may grant parental leave on full pay to any male employee in keeping with the conditions prescribed in the GPA or SAI policy.

Long Service Leave

10.36 Long service leave should be granted to compensate employees for their dedicated long service to the SAI.

10.37 The SAI may grant Long Service Leave in keeping with the relevant government personnel agency guidelines or the IEC.

Bereavement Leave

10.38 All employees are entitled to bereavement leave. The duration of leave depends on the relationship of the employee to the deceased. An employee is entitled to bereavement leave if the deceased person is a mother, father, spouse, brother, sister, or a child (natural or legally adopted).

National Representation Leave

10.39 National representation leave is determined in keeping with conditions prescribed by the GPA.

10.40 The SAI may consider applications for national representation leave if the employee is:

- participating in national sporting teams; or
- participating in cultural or other national representative groups.

10.41 Notwithstanding the above, national representation leave with pay under this instruction should only be granted for up to a maximum aggregate period determined by the SAI or stipulated by the GPA on an annual basis.

Educational Leave

10.42 Educational leave includes study leave, examination leave, and graduation leave. The SAI may grant educational leave.

Study Leave

10.43 On occasion, study assistance, including study leave, may be available to employees. Factors to consider by the SAI include:

- the SAI's need for the knowledge and competencies to be gained;
- the associated costs relative to other means of acquiring the knowledge and competencies; and
- the impact of any resulting absence on the organisation's work program.

10.44 The length of the leave is at the discretion of the SAI in consultation with the employee.

Examination Leave

10.45 An employee shall be entitled to examination leave on full pay, which is to be taken either the day before the exam or on the morning before the exam if the exam is in the afternoon (NB. This means that no leave is granted for a Monday morning exam).

10.46 An employee should be entitled to examination leave on full pay to attend an exam provided that the SAI has approved the course being taken.

Graduation Leave

10.47 An employee is entitled to paid leave to attend the graduation ceremony. Reasonable advance notice and proof of graduation is required, and the leave must be approved by the Head of SAI.

Court Leave

Jury Service

10.48 Every effort will be made to ensure that employees can serve if summoned for jury service. Applications requesting release from jury service must be approved by the Head of SAI.

10.49 Employees summoned to jury service will be fully remunerated by the SAI on the condition that all payments received from the court (except travel and additional expenses) will be reimbursed to the SAI.

Witness Leave

10.50 An employee required to appear as a witness for a court case in their work capacity will be fully remunerated for the working time lost on the condition that all payments received from the court (except travel and additional expenses) will be reimbursed to the SAI.

10.51 An employee appearing as a witness in a court case in which they have a personal interest must take the time off as leave. Any payments received from the court may be kept by the employee.

10.52 Any other court leave shall be at the discretion of the Head of SAI.

Leave Without Pay

10.53 The SAI will consider, on a case by case basis, requests for leave without pay (LWOP) to pursue other opportunities.

10.54 LWOP is usually granted as a retention tool, to preserve links with an employee who would otherwise have resigned. An employee who takes LWOP will in most circumstances lose their existing entitlements.

10.55 LWOP may be granted solely at the discretion of the Head of SAI. There will be specific negotiation of the terms of that leave, including whether there is a right to return to the job and if so, under what circumstances.

Samples

- Leave Application Form, Appendix 10

11. CESSATION OF EMPLOYMENT

Introduction

11.1 An employee's employment relationship with the SAI may be terminated, either by the employee or by the SAI, for a variety of reasons.

11.2 The purpose of this policy is to:

- cover the reasons for employment to end and what to expect when it does;
- ensure that good faith and fair dealings are maintained throughout any termination process;
- ensure a smooth exit process is followed when an employee leaves;
- enable the SAI to identify and understand the factors that contribute to employee turnover; and
- clarify obligations relating to the provision of Certificates of Service and references.

Policy Statement

11.3 This policy sets out the SAI's general approach to what will happen when employment ends. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

Resignation

11.4 An employee may resign at any time.

11.5 Employees must give advance written notice of when they plan to leave. This notice period is set out in the employee's IEC or as stipulated by the GPA. In the absence of a contractual provision, the required notice period is one month. A lesser period of notice may be agreed to by both parties.

11.6 If an employee leaves work without giving the required period of notice, the employee will not be paid for time after the employee's last actual working day. As stipulated by SAI policies, the IEC, or GPA regulations, the employee may also be required to forfeit or pay an amount equivalent to the employees base salary for the balance of the period due.

11.7 The SAI will require repayment of any bond obligations (for example, professional qualifications or study/relocation support) by the employee's last day of employment. This repayment can be through deduction from the employee's final pay or direct reimbursement. Debts not repaid in full by the final day of employment may be subject to debt recovery action.

11.8 Employee's who give less than the required period of notice are required to surrender pay for the period by which the notice given falls short of the prescribed period.

11.9 The SAI will fund all holiday pay and annual leave owing to the employee in the employee's final pay.

Retirement

11.10 The retirement age and policies governing retirement are stipulated in the GPA guidelines or the SAI's internal office policy. In the absence of such, the following should apply:

- Employee retirement should be discussed with, planned in advance, and approved by the Head of SAI.
- Every effort should be made to ensure that the departure of the employee from work will not adversely disrupt the operation of the SAI.
- The retirement of an employee should be handled transparently and in the best interest of the employee concerned and the SAI.

Termination

11.11 The SAI may terminate employees for a number of reasons. The most usual reasons for termination are unacceptable conduct or unsatisfactory work performance.

Unacceptable Conduct

11.12 The SAI will act fairly and reasonably when investigating allegations against an employee. This includes providing the employee with access to relevant information and a fair opportunity to respond to any allegations before a decision is made. Further information can be found in the Code of Conduct policy in section 3 of this manual.

11.13 Dismissal for repeated misconduct is usually on notice. An employee may be required to work out their notice period or may, at the SAI's discretion, be paid in lieu of notice. Employees may be immediately dismissed without notice for instances of serious misconduct.

11.14 Employees are entitled to payment of any outstanding wages and holiday pay regardless of the reasons for their dismissal. Repayment of bond obligations may be deducted from the employee's final pay.

Unacceptable Performance

11.15 Employees will be given a fair and reasonable opportunity to improve their performance, with appropriate assistance from the SAI, before disciplinary action is taken. Further information can be found in the Dealing with Unacceptable Performance policy in section 18 of this manual.

11.16 Dismissal for repeated unacceptable performance is usually on notice. An employee may be required to work out their notice period or may, at the SAI's discretion, be paid in lieu of notice.

Illness or Incapacity

11.17 Employment may be terminated by the SAI if, in the reasonable view of the SAI, the employee is incapable of the proper performance of the duties and responsibilities owing to illness or incapacity.

11.18 Before an employee's employment is terminated for this reason, the SAI will consider any medical evidence that the employee wishes to provide. The SAI may also pay for and require an employee to undergo a medical examination by a medical practitioner nominated by the SAI. In that case, the SAI will consider the medical report resulting from that examination along with any other relevant medical reports or material available to it, before making a decision.

Abandonment

11.19 If an employee is absent from work without notice of leave for more than six consecutive working days, the employee is deemed to have abandoned the position.

11.20 When an employee has abandoned the position, management shall file a personnel action form showing termination of employment because of abandonment of position.

Redundancy

11.21 An employee may be terminated by reason of redundancy if their position becomes surplus to the SAI's requirements.

11.22 The process by which an employee may be made redundant, redeployed, and/or their position changed is set out in the employee's IEC, and in the Restructuring the SAI policy in section 6 of this manual.

11.23 An employee whose employment is terminated by reason of redundancy may be entitled to compensatory payments if set out in their IEC.

Related Policies

11.24 The following policies should be read/considered in conjunction with the policies in this section:

- 2. Employment;
- 3. Code of Conduct;
- 6. Restructuring the SAI; and
- 18. Dealing with Unacceptable Performance.

Samples

- Personnel Action Form, Appendix 11.
- Letter of Termination, Appendix 12.

12. TRAINING AND PROFESSIONAL DEVELOPMENT

Introduction

12.1 The SAI is committed to providing appropriate training and professional development to all employees. Therefore, the Head of the SAI shall ensure that all employees have appropriate and relevant training and other opportunities to develop and enhance their level of knowledge, skills and competencies required for the efficient and effective conduct of their respective duties.

Policy Statements

12.2 This policy sets out the SAI's general approach to training and development. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

General Principles

12.3 Supervisors/managers and individual employees are expected to work together to identify what knowledge, skills, or opportunities each employee needs.

12.4 Employees are encouraged to develop skills through on-the-job training, seeking and responding to feedback, and active participation in appropriate development programs.

12.5 Heads of SAIs should acquaint themselves with training opportunities that are available elsewhere, in which the SAI's employees may be able to participate.

Individual Development Plan Requirements

12.6 An Individual Development Plan (IDP) shall be developed by every employee and the immediate supervisor. It shall be reviewed and approved according to the policies set out by the SAI.

12.7 The IDP shall outline and describe the training activities and objectives for the employee's career development and may include the following:

- responsibility areas;
- development activities;
- timeline with milestones and date of completion;
- training needs analysis;
- mandatory or core competencies; and
- career counselling.

12.8 The IDP helps individual employees to identify needs and plan opportunities to enhance their knowledge, skills, and experiences. Improved competencies help them achieve personal and career goals, both internal and external to the SAI. Consequently, the SAI benefits as a whole as these employees learn and apply the knowledge and skills in their work.

Supervisory and Management Responsibilities

12.9 According to the SAI's policies, the Head of SAI and those who have been delegated this authority, should be responsible for:

- identifying training programmes to address capability and performance requirements to suit both the SAI and individual employees;
- assisting each employee in the development of their IDP;
- supporting development activities outlined in the IDP;
- performing training needs assessments in co-operation with the employee;
- assisting the employee in planning and formulating actions to successfully accomplish identified career objectives;
- counselling employees about career development and encouraging employees to set goals to improve their performance through systematic and continuous self-development;
- ensuring that developmental activities support the objectives of the IDP;
- evaluating the training completed by each employee;
- ensuring fairness and equity in the management of training and development opportunities;
- ensuring that professional training is run effectively by the SAI and/or other external training providers; and
- ensuring both structured and unstructured training programmes are provided to staff through the applicable continuing professional development, the SAI's professional development programme, and/ or other local office training.

Determining SAI-wide and Individual Needs

12.10 SAs will identify the development needs based on the current priorities and objectives.

12.11 The development objectives should identify what skills or knowledge are required:

- to be developed to achieve an employee's objectives for the review period;
- to achieve, to the level required in the position, the organisation's core skills and attributes; and

- for personal growth career development.

12.12 Employees and their supervisors shall identify an employee's development needs aimed at achieving the best possible performance in their current position.

12.13 There is a range of training and development options available. These include:

- on-the-job training;
- SAI structured professional development and organisational development programme;
- research or projects that may be necessary to learn, maintain, or upgrade competencies;
- local office training;
- coaching and mentoring;
- courses and seminars;
- on-line courses;
- advanced degree programs available online;
- advanced certification programs; and
- secondments.

Authority to Allocate/Assign Training and Educational Opportunity

12.14 The authority to allocate and assign training and educational opportunities lies with the Head of SAI or those who have been delegated this authority.

12.15 If employees or their supervisors identify a course of study that is relevant to the work of the SAI or that will facilitate wider growth and development, the Head of SAI or other designated officer(s), may approve various types of assistance to employees to enable them to undertake that study.

12.16 Considerations of the nature and level of study assistance will include the:

- SAI's goals and objectives;
- SAI's need for the knowledge and competencies to be gained;
- employee's need for the knowledge and competencies to be gained;
- associated costs relative to other means of acquiring the knowledge and competencies; and
- impact of any resulting absence on the organisation's work programme.

12.17 Approval must be obtained in advance from designated and responsible officers. A formal document will be created to be signed by the employee and the responsible official(s).

Other Training

12.18 SAIs have the responsibility to budget and pay for the training and development activities of their employees. The costs may include the costs of training courses, certifications, class materials, and other related fees and taxes.

12.19 If the employee fails to satisfactorily complete a training course, the employee shall be required to reimburse the SAI all or part of the training and related costs. However, the Head of SAI may waive the reimbursement requirement for justified hardship that is beyond the control of the employee.

Commitment to Service (“Bonding” Agreements)

12.20 In the absence of any GPA guideline, SAI employees selected for long-term training, whose absence from duty shall amount to one academic year or more or for whom the cost of the training opportunity exceeds an amount established by the SAI, are required upon completion of study to continue to work at the SAI for each year of study taken, up to a maximum of five years.

12.21 If an employee fails to complete their studies, they are required to repay any salary allowances paid to them during their period of study:

- All the time spent attending training shall count towards service rights, but shall not count towards annual leave or any other leave entitlements.
- On successful completion of training, employees are not guaranteed promotion or upgrading of status on their return to the Public Service.
- Every employee to whom these conditions apply shall sign undertakings to this effect through a Bond Form prior to their release from duty. It is the responsibility of the Head of SAI or the supervisor to ensure that this Bond Form is signed.
- Employees who do not honour their bonds in full shall not be appointed in the Public Service or shall have their appointments revoked.

Related Policies

12.22 The following policies should be read/ considered in conjunction with the policies in this section:

- 12. Training and Professional Development; and
- 17. Performance Management.

Samples

- Training Bond Form, Appendix 13.

13. SECONDMENTS

Introduction

13.1 A secondment is an arrangement between the Head of SAI, the temporary host organisation (another SAI), and an employee of one of the organisations (seconded), whereby the employee is transferred to work for (and under the management and supervision of) the other employer.

13.2 Secondments are used for many reasons, such as filling short term gaps in organisations, for project work, and/or for development opportunities for employees.

13.3 A secondment may be for a fixed term or on an open-ended basis, but in either case involves the original employer, at the end of the secondment, re-engaging the employee:

- to their original position; or
- in a suitable alternative position.

Policy Statement

13.4 This policy sets out the SAI's general approach to secondments. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

13.5 Benefits of developing secondment relationships with other agencies include:

- The SAI recognises that there are benefits to secondments for both employees and the SAI. These benefits include:
 - opportunities for the SAI employees to widen their experience and learn from other organisations within SAI and overseas;
 - opportunities for the SAI to improve its effectiveness from employees returning from a secondment and from people seconded into the SAI; and
 - enhancing the relationships between the SAI and other organisations, both at the organisation level and at the seconded's operational level.
- Given that secondments are beneficial to both organisations and their staff, the SAI seeks to develop ongoing secondment relationships with other public auditing offices around the world. There is no fixed commitment, frequency, or numbers of staff that might be seconded in either direction.

Secondment Agreement

13.6 A secondment agreement is a formal contract between the three relevant parties: the SAI, the temporary host organisation, and the seconded.

13.7 There is no set secondment agreement template. What is appropriate will depend on the particular circumstances. For example, different arrangements will be appropriate for short- and long-term secondments, senior and junior staff, overseas or local secondments, and secondments that were primarily for the benefit and professional development of the secondee and their usual employer rather than for the benefits of the temporary host organisation.

13.8 The secondment agreement must:

- be negotiated by the supervisor/manager responsible for the position, in consultation with HR;
- be checked by the government legal agency;
- include (where relevant) all aspects in the Secondment Checklist in Appendix 14; and
- be approved by the Head of SAI and the employee.

Related Policies

13.9 The following policies should be read/considered in conjunction with the policies in this section:

- 2. Employment;
- 4. Recruitment; and
- 12. Training and Professional Development.

Samples

- Secondment Agreement Checklist, Appendix 14.

14. OCCUPATIONAL HEALTH AND SAFETY

Introduction

14.1 The SAI values the physical, mental, and social well-being of workers within the working environment. The purpose of this policy is to clearly identify the responsibilities of the SAI as well as those of the employees with regards to health and safety issues in the working environment.

Policy Statement

14.2 This policy sets out the SAI's general approach to addressing occupational health and safety issues. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

General Principles

14.3 Occupational Health and Safety (OHS) aims to:

- promote and maintain the highest degree of physical, mental, and social well-being of workers in all occupations;
- protect workers from adverse effects on health caused by their working conditions;
- protect workers in their employment from risks resulting from factors adverse to health;
- place and maintain of workers in an occupational environment adapted to physical and mental needs; and
- adapt work to humans.

SAI's Responsibilities

14.4 The SAI's obligations are to:

- provide a safe and healthy working environment for all employees;
- provide safe systems of work for all employees;
- provide information, training, and supervision for all employees to enable them to work in a safe and healthy manner;
- maintain any workplace under its control in a safe and healthy condition;
- provide equipment and facilities that will ensure the health, safety, and welfare of all employees;
- ensure that arrangements for the safe use of equipment are in place and monitored; and

- ensure that an active process of employee consultation on OHS matters is in place so that safe and healthy systems of work are implemented and monitored.

Employee's Responsibilities

14.5 Employees are responsible at all times for their own safety and health by adhering to SAI policies, procedures, and instructions. The employee's obligations are to:

- take reasonable care of their own health and safety and that of others who may be affected by their actions;
- co-operate with the SAI on health and safety matters;
- be aware of the emergency procedures of their work area;
- report any accidents, hazards, or sub-standard conditions to the appropriate supervisor/manager; and
- record any work accident or "near miss" in the accident register.

Ergonomics

14.6 Ergonomic assessments are conducted for all new staff when they begin their employment with the SAI. The assessment will ensure that the employee's workstation is set up to comply with ergonomic standards.

14.7 Details about establishing an ergonomic workstation can be found in Appendix 15.

Samples

- Ergonomic Workstations, Appendix 15.

15. HARRASSMENT AND BULLYING

Introduction

15.1 The SAI views harassment and bullying in the workplace as unacceptable behaviour. Employees have the right to expect a safe working environment and to know that harassment and bullying will not be tolerated.

15.2 The purpose of this policy is to provide information about what behaviour may constitute harassment or bullying, and to provide a process by which complaints may be resolved.

Policy Statement

15.3 This policy sets out the SAI's general approach to addressing complaints of bullying or harassment. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

General Principles

15.4 Bullying tends to be behaviour that is repeated and carried out with a desire to exert dominance and an intention to cause fear and distress. Harassment involves behaviour that is unwelcome or offensive to the employee and has a detrimental effect on their employment.

15.5 Bullying and harassment can occur between a supervisor/manager and an employee, between co-workers, and by an employee towards a supervisor/manager.

15.6 Bullying and harassment in the workplace are viewed as unacceptable behaviour, and they will not be tolerated as employees have the right to a secure and safe workplace. Complaints will be treated seriously and will be investigated in a sensitive and fair manner.

15.7 All employees have a responsibility to ensure that their behaviour is not offensive to others. Harassment and bullying may, depending on the circumstances, constitute misconduct or serious misconduct. Any employee who is found to have harassed or bullied another employee may be subject to disciplinary procedures.

Harassment

15.8 Harassment is unwanted and unwarranted behaviour that a person finds offensive, intimidating, or humiliating and is repeated, or significant enough as a single incident, to have a detrimental effect on a person's dignity, safety, and well-being. It can involve spoken, written, or visual material or a physical act.

15.9 Harassment is commonly related to prohibited grounds of discrimination, such as gender, race, disability, sexual orientation, age, and religion.

Sexual Harassment

15.10 Sexual harassment involves the use of language, visual material, or physical sexual behaviour that subjects the employee to behaviour that is unwelcome or offensive, and that, either by its nature or through repetition, has a detrimental effect on that employee's employment, job performance, or job satisfaction.

15.11 Examples of sexual harassment could include:

- requests for sexual contact, including implied or covert promises of preferential treatment or threats concerning present or future employment status;
- offensive gestures or comments;
- sex-oriented jibes or abuse; or
- unwanted and deliberate physical conduct.

Racial Harassment

15.12 Racial harassment includes language, visual material, or physical behaviour that ridicules or expresses hostility against the employee on the grounds of race, colour, or ethnic or national origins, is hurtful to the employee, and adversely affects their employment, job performance, or job satisfaction.

15.13 Examples of racial harassment could include:

- making offensive remarks such as ethnic slurs, racial insults, or threats;
- making jokes about a person's race; or
- mimicking the way a person speaks – for example, if they have an accent.

Bullying

15.14 There is no legal definition of bullying, but it tends to be behaviour that is repeated and carried out with a desire to exert dominance and an intention to cause fear and distress. The behaviour usually includes elements of personal belittling and disregard of the person subject to it.

15.15 Examples of bullying behaviour could include:

- constant humiliation;
- manipulative actions, such as excluding others from work or social discussions, or isolating individuals;
- sabotaging an employee's work by withholding information that is required to fulfil tasks; and

- unnecessary fault-finding, or unfair blaming.

15.16 Examples of bullying behaviour through the abuse of authority may include:

- setting impossible work goals;
- refusing to acknowledge good work;
- victimisation, including repeatedly assigning to one individual unreasonable tasks that are obviously unfavourable;
- not providing resources and training that is available to others (a form of discrimination); and/or
- consistently ignoring or marginalising a staff member.

15.17 Bullying is not:

- legitimate actions taken in keeping with the SAI policy and procedures (such as a supervisor/manager issuing reasonable instructions or providing fair and constructive feedback on an employee's performance);
- mutually acceptable exchanges in the workplace;
- people expressing strong opinions or valid criticisms of your work, even if these are unwelcome; or
- free, frank, and respectful discussion about issues or concerns in the workplace.

Options for Dealing with Harassment or Bullying

15.18 There are several options available to employees who feel they are being harassed or bullied.

15.19 If appropriate, an employee can address the problem directly, for example by telling the person in question that the behaviour is upsetting and asking them to stop.

15.20 Another option is to ask someone to intervene, without a formal complaint having been made, for example, a colleague, a supervisor/manager, or someone from Human Resources. That person should make a judgment call on a case-by-case basis (in consultation with the employee that raised the concern) about whether to:

- set up a meeting between the two employees;
- talk to the employee complained about in private, to let them know informally that their behaviour is unwelcome or inappropriate;
- escalate the issue on their behalf (for example, to a more senior person in the organisation);

- keep the identification of the employee who raised the concerns confidential; and
- seek support from HR if required (if they are not already involved).

15.21 The supervisor/manager should keep a file note of the concerns and the action taken. The file note should be clear that the matter was dealt with informally or at a low level, and that no sanction was taken. The supervisor/manager will consider whether to keep a copy of the file note on one, both, or neither of the employees' personnel files. The Head of SAI should be informed of the matter by the supervisor/manager.

15.22 In many cases, this level of intervention is expected to resolve an employee's concerns, for example through an appropriate recognition of the behaviour and agreement that it will cease.

Formal Complaint

15.23 An employee who feels they are being harassed or bullied may make a formal complaint, in keeping with the policies and procedures established by the SAI. A formal complaint should in the first instance be raised with the complainant's supervisor/manager, Head of SAI, or the responsible HR officer.

15.24 In most circumstances, a formal complaint will ideally be in writing to avoid any potential for misunderstanding, and will include specific examples wherever possible.

15.25 The SAI will treat all complaints made seriously. An approach to investigating the complaint will be developed between the supervisor/manager and HR. A meeting may be held in the first instance with the complainant to seek further information. In some circumstances more immediate action may be appropriate.

15.26 An employee who is being complained about may face disciplinary consequences. Accordingly, natural justice and employment law obligations require that the employee who is the subject of the complaint be told who has complained, and what the details of the complaint are. The supervisor/manager should ensure that the handling of the complaint is made in keeping with the government personnel regulations.

15.27 It will be entirely at the SAI's discretion whether to investigate anonymous complaints. The SAI's decision will be based on the seriousness of the complaint and the chances of getting meaningful information.

15.28 Both parties involved are entitled to:

- be kept informed of the progress of the investigation;
- have a fair opportunity to respond to the information being relied on by the SAI;
- ask that potential witnesses be interviewed;

- have representation; and
- have access to appropriate government services for support.

15.29 The handling of the complaint is to be run in a fair and unbiased manner. The Head of SAI will determine whether to use an investigator to ascertain the details of the complaint. The investigator may be an internal employee or an external person. The investigator will determine issues of fact or credibility.

15.30 The SAI may decide, depending on the findings of the investigator, to commence a disciplinary process. If the complaint is upheld and disciplinary action follows, possible consequences include:

- an oral or written warning;
- a possible change in work duties/reporting lines/workplace;
- an apology or acknowledgement;
- measures to manage the ongoing relationship between the parties (for example relationship mediation); and/or
- dismissal, depending on the circumstances.

15.31 The complainant will be told whether the complaint was upheld but will not always be told what action was taken against the employee complained about (if any). If the complainant is unhappy with the outcome or does not want to follow internal procedures, alternative action may be taken under the government personnel regulations.

15.32 A complaint of bullying or harassment has potentially severe consequences for an employee accused of such behaviour. If, following an investigation, it is found that the making of the complaint was malicious, the complainant could themselves be subject to disciplinary processes.

Personal Grievance

15.33 In keeping with the policies and procedures established by the SAI, an employee who is, or feels they are, being discriminated against or sexually or racially harassed can bring a personal grievance claim to the supervisor/manager or Head of SAI or can make a complaint to HR under the government personnel agency guidelines.

15.34 SAI employees are required to understand all of SAI's policies as well as the government personnel policies and rules regarding bullying and harassment.

Related Policies

15.35 The following policies should be read/ considered in conjunction with the policies in this section.

- 3. Code of Conduct; and
- 16. Grievances and Disciplinary Action.

16. GRIEVANCES AND DISCIPLINARY ACTION

Introduction

16.1 The SAI acknowledges the importance of addressing employees' grievances and required disciplinary action. The purpose of the grievance procedure is to ensure that, as far as possible, grievances are dealt with and resolved informally through discussions between the aggrieved employee and the supervisor/manager. Grievances are concerns, problems, or complaints raised by an employee and must be made in writing. However, before using the grievance procedure it is expected that an employee will try to resolve the complaint informally if at all possible. The formal stage of the procedure, which is discussed in this chapter, should only be used when the informal stage has failed to resolve the issue or is not making progress at reasonable speed.

Policy Statement

16.2 This policy provides the SAI's approach to handling employee grievances as well as the necessary disciplinary measures that may arise. In appropriate cases, the SAI may offer facilities for mediation. This policy applies to all employees of the SAI.

Disciplinary Action

16.3 Any breach of the SAI policy manual and government regulations is deemed to be an offence.

Grievance Process

16.4 This procedure takes account of the SAI's code of conduct on grievance procedures and will be reviewed periodically in line with developments in good practice.

Principles of the Process

16.5 The process is based on the following principles:

- An employee has the right to be accompanied by a trade union representative or work colleague at every stage of the formal procedure. The procedure is internal to the SAI and apart from external trade union representatives, does not allow for any external representation.
- Any grievance must be made in writing.
- It is only possible to hear complaints that are within the power of the SAI to remedy.
- In all cases, reference to the HR department or responsible HR officer is recommended.
- All proceedings, whether informal or formal, should, so far as is practicable, remain confidential.

- A formal record of a hearing will be given to the employee. In serious cases, the hearing will be tape recorded and a copy given to the employee.
- The timescales set out may be extended with the agreement of the parties.
- Where more than one employee has lodged a complaint relating to the same, or substantially the same issue, the complaints may be dealt with together in the interests of fair and consistent decision-making. In some circumstances, it may be more appropriate for the complaint to be resolved through the collective agreement between the employees involved or their representative and SAI.

Informal Stage

16.6 If an employee has a complaint that involves another employee or other employees, they should try to resolve the matter by direct approach with the employee or employees involved.

16.7 If the matter remains unresolved, the employee may request a meeting with their own supervisor/manager who will try to resolve the issue. The meeting should be held within 10 working days of the submission of the request.

16.8 If, after any action to resolve the grievance taken by the supervisor/manager, the employee is still dissatisfied, they may proceed to the formal stage of the procedure.

16.9 If the complaint is against the supervisor/manager or there is another reason why the employee does not wish to raise it with the supervisor/manager, they should seek advice from HR or the Head of SAI on how to deal with the complaint.

Formal Stage

16.10 If the complaint has not been resolved at the informal stage and the employee wishes to proceed to the formal stage, the employee may do so and the complaint will be heard by a panel. The employee must set out in writing the nature of the complaint and the reasons for dissatisfaction with the outcome of the informal stage. The employee should then be given the opportunity to explain how the complaint should have been settled. This must be submitted to the complainant's Head of SAI with a copy to HR.

16.11 Should the complaint relate to a process or decision, the Head of SAI will appoint an investigating officer, who will be asked to provide a full written report together with any relevant documents. The investigation should be conducted as quickly as possible while allowing for all relevant information and evidence to be gathered. A timescale for this will be agreed to between the employee and HR.

16.12 Should the complaint be against a named individual or individuals, the HR department or HR official will give them a copy of the complaint at the earliest opportunity. The individual will present the response at the hearing and it would not normally be necessary to conduct an investigation.

16.13 The panel will consist of the Head of SAI and another manager with a member of HR to advise. Where possible, there should be a gender balance. The hearing should be held within 10 working days of receipt of the investigating officer's report, or within 10 working days of the complaint being received if it is against an individual. The employee will be given five working days notice that the hearing is to be held. The employee may request an alternative date and may be allowed a further five working days.

16.14 Relevant written information or evidence must be made available to all parties at the earliest opportunity and, in any case, 24 hours before the hearing.

16.15 All parties involved will be allowed to attend and make representations at the meeting. Witnesses may be called.

16.16 Refusal of either party to attend shall not invalidate the proceedings.

16.17 The panel, in seeking to resolve the complaint, may adjourn the meeting or defer a decision if more information is required.

16.18 The decision of the panel, reasons for that decision and any redress will be communicated to the employee who has made the complaint. Where the complaint is against an individual, both parties will be given a copy of the decision. This will be handed to the employee whenever possible or posted directly by recorded delivery to the employee within three working days of the hearing and to the employee's representative, where applicable.

Right of Appeal

16.19 Should the complainant wish to appeal against the decision of the panel, the complainant must do so, in writing, to the Head of SAI within five working days of being informed of the decision.

16.20 A request for an appeal must specify the grounds of the appeal preferably under one or more of the following headings:

- the nature of any redress;
- the finding of the hearing on a point of fact that is pertinent to the decision of the hearing;
and
- failure to adhere to the published procedure.

16.21 A member of the original panel will attend to present their findings and reasons for their decision. The employee and the supervisor/manager presenting the case should use the guidance attached at Annex 2 as best practice for the presentation of their respective case statements. Witnesses may be called.

16.22 The appeal will be heard by the Head of SAI or nominated deputy and another manager with a member of HR to advise. The appeals panel members, the employee, and the management representative should receive the written cases five working days before the hearing. The format of the appeal hearing will depend on the nature of the appeal. If it is a re-hearing, it should follow the format at Annex 1.

16.23 The panel will hear all or part of the previous hearing, depending on the nature of the appeal. The panel has the scope to:

- uphold all or part of the previous decision; or
- not uphold the previous decision.

16.24 If the panel decides either to uphold only part of the previous decision or not to uphold the previous decision, it may at its discretion substitute an appropriate remedy of its own choice.

16.25 Within three working days of the appeal, the panel will record the decision and hand it to the employee wherever possible otherwise it will be posted directly by recorded delivery.

16.26 The decision of the appeals panel is final.

Annex 1: Format of the formal grievance hearing

The panel shall be responsible for the proper conduct of the hearing, which shall be conducted on a formal basis.

- a) The chair of the panel will conduct the introductions of those present and confirm the names of any witnesses who may be called. The chair of the panel will ensure that all parties understand the nature of the complaint and ask the employee who is bringing the complaint to say how they think it should be settled.
- b) The panel shall order the proceedings as follows:
 - i. Ask the employee to present their case, allowing the investigating officer or respondent to ask questions after the presentation has been completed. The employee may call witnesses or refer to documents previously circulated and necessary for the hearing.
 - ii. Ask the investigating officer or respondent to respond to the case, allowing the employee to ask questions after the presentation has been completed. The investigating officer or respondent may call witnesses or refer to documents previously circulated and necessary for the hearing.
 - iii. The panel may ask questions on points of clarification at any time and may call witnesses. Questions shall be put to each party after they have presented their case.

- iv. If either party wishes to present evidence not previously circulated, the hearing may be adjourned to allow the other side to consider it.
 - v. Allow the employee and then the investigating officer or respondent the opportunity to sum up their cases. Neither party may introduce new matters in their summing up.
- a) The panel adjourns to consider its decision, which shall be given as soon as possible after the hearing, but in any case within three working days of the hearing.
- b) At the same time, the employee shall be advised of their right to appeal against the decision.

Annex 2: Guidance for appeal documentation

Employee	Management
1) Grounds of appeal.	1) Response to grounds of appeal.
2) Case statement, which should include as appropriate: <ul style="list-style-type: none"> • introduction explaining the reasons for appealing; • summary of case; • outcome sought; and • appendices. 	2) Case statement, which should include as appropriate: <ul style="list-style-type: none"> • introduction, background to the case, processes followed on calling the original hearing, how the decision was arrived at; • summary of case; • recommendations; and • appendices.

If papers are presented in this way, it should be possible for the appeal hearing to only hear any specific comments or particular aspects of the case, rather than a repetition of the original hearing.

17. PERFORMANCE MANAGEMENT

Introduction

17.1 The SAI is committed to maintaining an effective performance management framework that includes:

- providing clear performance expectations and measures;
- providing regular reviews and feedback relating to job performance; and
- identifying performance development needs and advancement.

17.2 This policy sets out the underlying principles and framework that govern the SAI's performance development and review process.

17.3 The SAI's incentives policy is aimed at attracting, retaining, motivating, and rewarding employees with the best skills, values, and attributes to meet the SAI's needs. The methods used to set incentives should be transparent, fair, and consistent. The incentives discussed in this policy are possible incentives that the SAI may offer. The SAI is committed to recognising outstanding performance.

Policy Statement

17.4 This policy sets out the SAI's general approach to performance planning, review, and incentives. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

17.5 This policy sets out the underlying principles that govern the SAI's recognition of outstanding performance.

General Principles

17.6 The SAI's approach to performance management is based on the following principles:

- Performance planning begins with individual performance agreements linked to the SAI's annual work plan and overall mission as stated in its corporate plan.
- Performance management is a collaborative process between employees and their supervisors/managers with the aim of strengthening an employee's performance.
- Performance reviews are participative and two-way communication between employees and their supervisors/ managers is encouraged.
- Regular feedback to employees is required with formal reviews at scheduled intervals. Best practices recommend formal reviews at least twice a year.

- Continual enhancement of an employee's relevant skills, attributes, and knowledge is encouraged and personal development options (that benefit both the employee and the SAI) should be considered.
- Career development is encouraged through professional development and organisational development activities as well as on-the-job opportunities with their own team and/or elsewhere in the SAI.
- Positive means are used to improve poor performance before resorting to disciplinary action. Refer to the Dealing with Unacceptable Performance policy in section 18 of this manual for more information.

17.7 The basic principles governing the setting of incentives are:

- transparency;
- consistency or equity between positions within the SAI; and
- the SAI's ability to pay.

17.8 The SAI aims to strike an appropriate and fair balance between treating its employees well, and the moderate and prudent use of taxpayer funds.

Key Elements of the Performance Agreement

17.9 Performance objectives are set for each position, incorporating the key tasks and behavioural and technical competencies required to contribute to delivering organisational goals.

17.10 A performance agreement is completed by the employee and their supervisor/manager at the beginning of each financial year or after the start of employment with the SAI or as soon as possible after a change of position (as a result of promotion). Performance agreements should be reviewed whenever there is a significant change in duties, or a change in supervisor /manager.

17.11 Individual development plans (IDPs) are an integral part of performance agreements. Each employee should prepare an IDP. IDPs identify the employee's development needs as agreed to by the employee and their supervisor/manager. They also set out opportunities that will help develop the skills, knowledge, and experience required by employees to meet and/or excel at their performance objectives. The supervisor/manager should submit the IDP to the officer or department responsible for HR.

17.12 If an employee or their supervisor/manager cannot agree on the contents of the performance agreement, the employee should raise the matter with the manager in the next level up or the Head of SAI.

Performance Agreement Review

17.13 All employees should meet with their supervisor/manager to formally review their performance and development objectives every six months. These reviews will focus on the ways in which the agreed skills, competencies, and attributes have been demonstrated or improved, and areas where further development is desirable.

17.14 All reviews must include:

- a self-assessment prepared by the employee against their performance objectives and expected competencies, as well as progress against IDP objectives;
- a manager's assessment against those objectives and competencies;
- where appropriate, with the prior knowledge of the employee, feedback from other staff;
- a face-to-face discussion (between the employee and the responsible supervisor/manager) and assessment of performance and development objectives against the agreed measures;
- a performance rating to each performance objective and competency;
- consideration for unforeseen events that affected performance, especially those events that were beyond the employee's control and may have hindered the achievement of objectives; and
- recognition for any extra contribution to the SAI, beyond what was included in the performance agreement.

17.15 If the employee does not agree with the final performance rating, they should raise their concerns with the manager in the next level up or the Head of SAI.

17.16 After the performance review, the outcome must be documented in the performance agreement, which should then be signed by both parties, and retained by the appropriate officer in the employee's personnel file.

Recognising Outstanding Performance

Defining Outstanding Performance

17.17 Performance is measured against the expected performance as set out in the performance agreement. Outstanding is defined as superior, excellent, or distinguished. Therefore, outstanding performance is when an employee makes a distinguished contribution that stands out among others, to the accomplishment of the SAI's overall objectives and goals.

General Principle

17.18 If an employee's performance is outstanding, and/or the employee is exceeding the level of competence expected from someone in that position, the SAI will recognise the performance as a way of encouraging as well as rewarding the employee.

Performance Awards

17.19 Awards for outstanding performance are monetary or non-monetary. Each type of award has its own advantages.

Monetary Awards

17.20 Monetary awards offer an array of recognition possibilities that are flexible enough to recognise and reward differences in individual performance. Using cash awards requires exercising sound judgment. Mistakes that result in undeserving employees receiving recognition, or deserving employees going unrecognized, will undermine the SAI's credibility. In granting a cash award, the SAI must ensure that the award is based solely on merit and that the award amount is proportionate to the level of the employee's contribution. In doing so, the SAI should ensure that awards granted are viewed as reasonable and justified. Award amounts vary widely and should be proportional to the value of the contribution made. The amount should also be limited to the availability of funds for this purpose.

Bonus Schemes

17.21 Bonus payments are an additional sum paid over and above an employee's normal salary package. They are paid at the absolute discretion of the Head of SAI.

17.22 Bonus payments may be given to employees in recognition of:

- overall superior competency or competency that exceeds expectations; and/or
- significant extra work carried out by the employee in addition to the requirements of the position.

Promotion

17.23 A promotion is offered when certain conditions are met and these conditions are identified in the performance agreement. The promotion must be approved by the Head of SAI and any other relevant authority. Promotion may be an employee's reward for good performance, that is, positive appraisal. A promotion can include advancement in designation, salary, and benefits. In some cases, the type of job may change considerably.

Salary Increments

17.24 A salary increment is an increase in salary by a specified amount, upon the fulfilment of certain conditions identified in the performance agreement and is granted with the approval of the Head of SAI at regular intervals within the salary range.

Non-monetary Awards

17.25 Non-monetary awards are more varied and unique than cash awards and offer two major advantages over cash awards:

- they help meet employees' needs for recognition, growth and responsibility; and
- they can be relatively inexpensive.

17.26 Non-monetary awards range from small merchandise awards to the "Employee of the Year Award". The technical requirements are equally varied, ranging from certificate of appreciation to an Honour Award.

Employee of the Year Award

17.27 All employees can make nominations for the award and a brief description of the employee's eligibility for the award. These nominations will be submitted to the Executive Management for assessment. The Head of SAI and the Executive Management will be responsible for assessing and selecting an employee to be recognised as the winner of the Employee of the Year Award.

Related Policies

17.28 The following policies should be read/considered in conjunction with the policies in this section:

- 2. Employment;
- 4. Recruitment;
- 7. Remuneration;
- 12. Training and Professional Development; and
- 18. Dealing with Unacceptable Performance.

Samples

- Performance Evaluation/Appraisal Form, Appendix 16.
- Performance Agreement, Appendix 17.
- Individual Development Plan (IDP), Appendix 18.

18. DEALING WITH UNACCEPTABLE PERFORMANCE

Introduction

18.1 The purpose of this policy is to ensure that:

- employees understand the possible consequences if their work performance is or remains unsatisfactory; and
- the processes for addressing performance concerns are transparent, fair, and consistent.

Policy Statement

18.2 This policy sets out the SAI's general approach to improving unacceptable performance. The SAI may vary this approach if the particular circumstances of the issue require it. Any decision to vary the approach will be made at an appropriate level and will be communicated to the affected employee.

Defining Unacceptable Performance

18.3 Unacceptable performance is when an employee's performance does not meet the expectations of the position and/or when an employee does not demonstrate the levels of competence expected of the position and as specified in the employment contract.

Establishing a Performance Improvement Period

18.4 Employees will be given a fair and reasonable opportunity to improve their performance, with appropriate assistance from the SAI, before disciplinary action is taken.

General Principles

18.5 If an employee's performance is unsatisfactory, and/or the employee is not demonstrating the level of competence expected from someone in their position, the supervisor/manager will discuss with that employee ways to bring their performance up to the required standard.

18.6 If problems persist, employees will be placed on to a performance improvement plan (PIP). This will involve documenting areas for improvement, establishing how performance could be improved (for example, through coaching, regular feedback, and/or training) and how progress will be monitored, and setting timeframes for performance improvement and reviews. A sample for a PIP can be found in Appendix 19.

18.7 Employees will be given a reasonable opportunity to improve their performance, with appropriate assistance from the SAI, before disciplinary action is taken.

18.8 If, after a period of review, an employee's performance improves to the required standard, the employee will be taken off the PIP.

18.9 If, after a period of review, an employee's performance has not improved enough, the PIP will be extended and disciplinary consequences may follow if performance fails to adequately improve within agreed timeframes.

18.10 There may be some circumstances where it is appropriate (for example, depending on the level of seriousness of the concerns held) to move to a disciplinary process in the first instance.

Concerns about an Employee's Performance

18.11 If, at any time, a supervisor/manager has concerns about an employee's performance, the supervisor/manager should discuss this with the employee. As part of this discussion, the supervisor/manager should:

- explain the required standards of the position;
- explain the areas of performance where the employee (in the supervisor/manager's view) is not meeting those standards;
- provide specific examples wherever possible;
- give the employee the opportunity to comment on those concerns; and
- ascertain, if possible, whether there are any underlying problems that could be contributing to the performance issues.

18.12 The supervisor/manager must keep a file note of any discussions held with employees about performance concerns.

18.13 Employees should take ownership of their performance and development. Employees should be open to receiving constructive feedback, providing their views, and taking positive steps to improve their performance.

Continuing Unacceptable Performance

18.14 If the first PIP expired without improvement in the employee's performance, the PIP should be revised taking into consideration any new concerns that may have emerged.

18.15 The revised PIP should clearly define the areas of concern, set out specific and objective targets, note the support that will be provided (for example, coaching or training), and define the review processes. The revised PIP should also give the employee a fair opportunity to improve. The key change is that disciplinary consequences will follow if performance does not improve to the required standards within the agreed timeframes.

18.16 The revised PIP and the potential for disciplinary consequences will all be clearly communicated to the employee in writing.

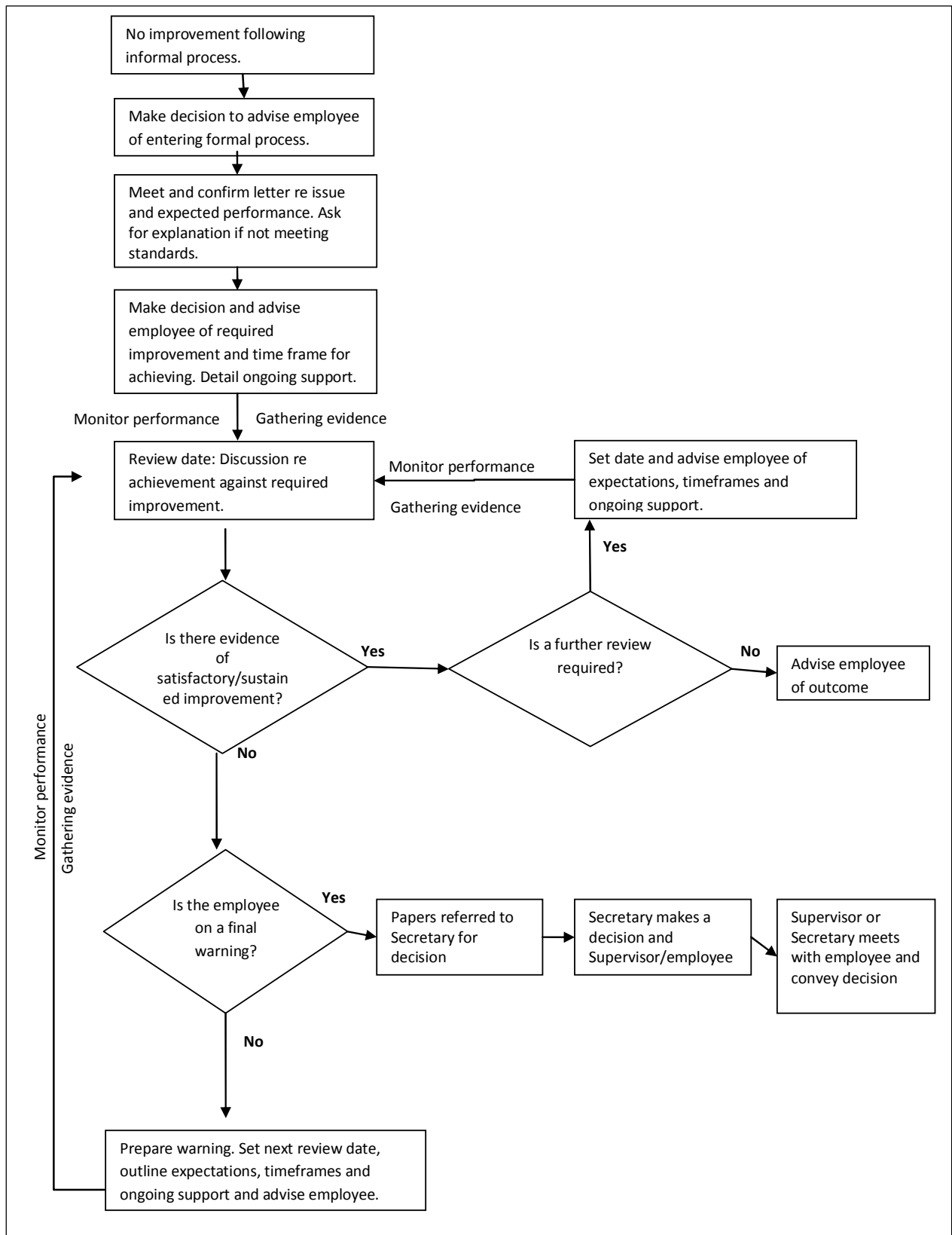
18.17 After the employee and the supervisor/manager discuss the specific concerns raised in the PIP, the Head of SAI will determine if the employee's performance has improved sufficiently and if any disciplinary action (for example, formal written warning) is required. Once a decision has been made by the Head of SAI, the decision will be communicated to the employee in writing. A sample written decision letter can be found in Appendix 20.

18.18 Employees are not usually dismissed for unacceptable performance unless they have already received at least one written warning and have been given a subsequent opportunity to improve. If the employee has received at least one warning for poor performance and a reasonable period of review, then dismissal may be a potential outcome of the next disciplinary process. A sample warning letter for unsatisfactory performance can be found in Appendix 21.

18.19 Dismissal for unacceptable performance is on notice.

18.20 The performance monitoring and management process is summarised in Annex 3.

Annex 3: Monitoring and Managing Unacceptable Performance



Related Policies

18.21 The following policies should be read/ considered in conjunction with the policies in this section:

- 3. Code of Conduct;
- 11. Cessation of Employment;
- 12. Training and Professional Development; and
- 17. Performance Management.

Samples

- Performance Improvement Plan (PIP), Appendix 19.
- Written Decision Letter, Appendix 20.
- Written Warning Letter – Unsatisfactory Performance, Appendix 21.

19. APPENDICES

Appendix 1: Expense Reimbursement Form

REIMBURSEMENT REQUEST FORM

Date: _____

Name: _____

Signature: _____

Account name and number/Cheque: _____

Email: _____

Contact phone number: _____

OPERATIONAL EXPENSE

Date	Description	Cost Centre	Sundries	Stationery Supplies	Printing	Others	Subtotal
Operational cost to be reimbursed:							

TRAVEL EXPENSE

Date	Description	Cost Centre	Travel	Accommodation	Meals	Others	Subtotal
Travel cost to be reimbursed:							

GST total:		
Total to be reimbursed:		

Approved by: _____

Date approved: _____

Appendix 2: Job Description for an Investigator

Introduction

This position is located within the SAI. Its functions are to investigate, develop report, assist in the prosecution, and appear in court to serve as witness and provide evidence.

Control over position

The incumbent reports directly to the Head of SAI.

Duties and responsibilities

Conduct preliminary inquiries into complaints received by SAI.

Conduct inspection and investigate matters relevant to misuse or mishandling of funds and government properties.

Conduct interview with complainants, witness, and other persons of interest.

Execute subpoenas and search warrants.

Examine and analyze financial, banking, and other documentary records.

Write accurate and comprehensive preliminary inquiry and investigation reports.

Assist others to conduct preliminary inquiries and investigation.

Work with Prosecution Lawyers and paralegals in case preparation.

Appear in court to give evidence as a witness.

Work with other law enforcement agencies as required.

Assist the audit staff to conduct performance base audit and compliance audit.

Perform other duties as assigned.

Qualification requirements

Graduation from an accredited college or university with a degree in Criminal Science, Business Administration, or related field plus three years of work experience in criminal investigation, auditing, and accounting involved investigation.

Note: The duties and responsibilities along with qualifications can be taken from HRM framework.

Appendix 3: PASAI Human Resource Management Framework

Levels based on:

- education, skills, and experience;
- work situation (degree of supervision required or responsibility assigned);
- activities or tasks to be completed; and
- standards to evaluate performance.

Competency areas for activities/tasks and standards:

A. Achieving impact: Establishing appropriate and constructive relationships with clients, auditees, and stakeholders to meet the accountability needs of the citizens and to hold themselves and others accountable for achieving results.

B. Completing the audit work: Develop, update, and apply the knowledge, skills, methodology, and tools necessary to deliver timely products meeting the highest professional standards.

C. Working with others: Create a positive work environment and demonstrate commitment to clients, stakeholders, auditees, and each other to achieve goals.

D. Communicating for results: Present information and results using appropriate written and oral media to inform and/or convince others and achieve desired outcomes.

E. Promoting professional development: Assume responsibility for and take action to develop professionally and support others in achieving their professional development goals.

HRM FRAMEWORK (Level 1)

Level	Education/Training/ Experience	Work Situation	Activities/Tasks	Standards
1 <i>Trainee</i>	<p>Secondary school completed</p> <p>Elementary quantitative, communication and computer skills</p>	<p>Works under close supervision on clearly defined, concrete, recurring tasks.</p>	<p>a. Responds appropriately to client, citizen, and auditee requests for general information based on an understanding of the SAI's mission and current assignments.</p> <p>b. Uses basic word-processing and spreadsheet programs to record information and data</p> <p>c. Establishes positive external and internal working relationships; deals fairly with everyone regardless of race, ethnicity, gender, age, or religion.</p> <p>d. Receives calls and correspondence; responds to routine requests or refers them to appropriate staff; records and delivers messages and correspondence.</p> <p>e. Prepares an IDP; participates in training and seminars.</p>	<p>1. Requests handled in a timely way; information/products are accurate and handled in keeping with SAI standards and policies.</p> <p>2. Adheres to professional standards and codes of conduct and ethics; applies most appropriate tools and methodologies to effectively complete tasks.</p> <p>3. Treats everyone with respect; demonstrates composure and good judgment.</p> <p>4. Communication is timely and accurate using correct grammar, spelling, and language; presents a confident professional image.</p> <p>5. IDP complete and reflects thoughtful analysis and demonstrates commitment to/interest in professional development; demonstrates performance improvement.</p>

HRM FRAMEWORK (Level 2)

Level	Education/Training/ Experience	Work Situation	Activities/Tasks All Level 1 activities/tasks <u>AND</u>	Standards
2 <i>Entry Level Auditor</i>	<p>Certificate or two-year diploma and SAI specific training</p> <p><u>OR</u></p> <p>Three years of SAI (or related) experience at a performance level exceeding expectations</p>	Works with general supervision on routine tasks.	<p>a. Prioritises and balances work demands; supports team decisions, and provides data/information as requested.</p> <p>b. Prepares data analysis tools and completes basic data analysis.</p> <p>c. Communicates sense of purpose and commitment to colleagues; shares information and expertise with others.</p> <p>d. Attends team meetings and prepares summary notes.</p> <p>e. Acquires information about external training opportunities and, to the extent possible, participates in these activities; remains open to act on constructive feedback from supervisors and colleagues; takes on challenging assignments.</p>	<p>1. Requests handled in a timely way; information/products are accurate and handled in keeping with SAI standards and policies.</p> <p>2. Adheres to professional standards and codes of conduct and ethics; applies most appropriate tools and methodologies to effectively complete tasks; work completed on time.</p> <p>3. Treats everyone with respect; demonstrates composure and good judgment.</p> <p>4. Communication is timely and accurate using correct grammar, spelling, and language; presents a confident professional image.</p> <p>5. IDP complete and reflects thoughtful analysis and demonstrates commitment to/interest in professional development; demonstrates performance improvement based on feedback and participation in professional development opportunities.</p>

HRM FRAMEWORK (Level 3)

Level	Education/Training/ Experience	Work Situation	Activities/Tasks	Standards
3 Career Level Auditor	Three- or four-year (undergraduate) degree and SAI specific training <u>OR</u> At least four years SAI (or related) experience at a level exceeding expectations	Works with specific guidance on complex audit tasks.	a. Participates in defining measurable outcomes and approaches to achieve results; anticipates obstacles and responds positively to change. b. Gathers data required in audit plan/program; solves problems by identifying causes and analysing alternative solutions. c. Seeks input from others and responds respectfully to their ideas; acknowledges differences and incorporates differing values and perspectives where possible. d. Conducts interviews, prepares working paper; contributes to team discussions; provides written and oral responses to requests for information. e. Reviews professional literature to update skills and knowledge and shares information with others.	1. Desired outcomes achieved; delays and setbacks avoided; products delivered on time. 2. Information gathered is accurate, objective, and timely; work completed within budget and meets professional standards. 3. Demonstrates professionalism, tact, and respect in working collaboratively with others; demonstrates composure and good judgment. 4. Written products are accurate, grammatically correct, adhere to audit standards and office formats; presentation tailored to meet needs of specific reader/audience. 5. Introduces new methodology or approaches.

HRM FRAMEWORK (Level 4)

Level	Education/Training/ Experience	Work Situation	Activities/Tasks All Level 3 activities/tasks <u>AND</u>	Standards All Level 3 standards <u>AND</u>
4 <i>Senior Career Level Auditor</i>	<p>Three- or four-year (undergraduate) degree and SAI specific training</p> <p><u>OR</u></p> <p>More than five years SAI (or related) experience at a level exceeding expectations</p>	<p>Works with general guidance on complex audit tasks.</p> <p>Exercises own judgment on routine audit tasks.</p>	<p>a. Works with client and auditee to set expectations and provides periodic updates.</p> <p>b. Analyses and interprets data to develop reasonable and logical conclusions and recommendations .</p> <p>c. Capitalises on team diversity; remains accessible to others; recognises the accomplishments of others.</p> <p>d. Drafts portions or chapters of audit reports; provides OJT to junior staff during writing process; contributes significantly in team meetings.</p> <p>e. Provides feedback and coaching to others, both informally and through OJT.</p>	<p>1. Desired outcomes achieved; delays and setbacks avoided; products delivered on time.</p> <p>2. Conclusions and recommendations are clear and convincing.</p> <p>3. Demonstrates professionalism, tact, and respect in working collaboratively with others; demonstrates composure and good judgment.</p> <p>4. Appropriate media and supporting tools enhance the quality and effectiveness (impact) of the reports; collaborative and constructive feedback helps others.</p> <p>5. Junior staff demonstrate improvements in their on-the-job performance.</p>

HRM FRAMEWORK (Level 5)

Level	Education/Training/ Experience	Work Situation	Activities/Tasks	Standards
5 <i>Auditor in Charge</i>	<p>Education beyond a four-year degree and specialist education/training or professional certification and SAI specific training</p> <p><u>OR</u></p> <p>At least seven years SAI (or related) experience at a level exceeding expectations</p>	<p>Works with limited guidance on increasingly complex tasks and provides OJT and coaching to staff at levels 1-4.</p>	<p>a. Contributes to decisions about allocating and managing resources; coaches and supports others in achieving goals and accomplishing tasks.</p> <p>b. Analyses alternative solutions to resolve problems and overcome obstacles by applying a range of methodology and tools; coaches staff in applying new/better tools.</p> <p>c. Operates across organisational boundaries to involve others; models behaviours that inspire colleagues to achieve their best.</p> <p>d. Presents complex issues and prepares complete draft reports; leads small teams or subsets of larger teams.</p> <p>e. Identifies staff training needs; assists in preparing and delivering classroom training/ seminars.</p>	<p>1. Resource allocations are not exceeded; high quality products delivered on time; client and auditee accept findings and recommendations; action taken to correct problems and reduce risks in government programs.</p> <p>2. Information, data, and resource needs are accurately assessed and remain substantially stable throughout the audit engagement.</p> <p>3. Junior staff and peers respond positively and overall performance level within the team(s) improves.</p> <p>4. Presents information clearly, concisely, objectively, and logically; adapts personal style to SAI standards.</p> <p>5. Quality training, seminars, and OJT results in the improved timeliness and quality of audit reports.</p>

HRM FRAMEWORK (Level 6)

Level	Education/Training/ Experience	Work Situation	Activities/Tasks All Level 5 activities/tasks <u>AND</u>	Standards
6 <i>Audit Supervisor</i>	<p>Education beyond a four-year degree and specialist education/training or professional certification and SAI specific training</p> <p><u>OR</u></p> <p>More than eight years SAI (or related) experience at a level exceeding expectations</p>	<p>Works with only broad guidance.</p> <p>Supervises staff on single audit engagement.</p> <p>Provides training to others.</p> <p>Monitors staff performance and completes appraisals.</p>	<p>a. Assists others in adapting to changing priorities, workload, or resources; resolves issues with clients and auditees without impairing independence.</p> <p>b Prepares audit plan/program for routine or recurring audits, monitors progress, modifies as needed; contributes to the design of more complex audits.</p> <p>c. (same as at level 5)</p> <p>d. Leads/supervises an audit team; reviews and revises draft reports and provides staff feedback; maintains positive working relationship with client and auditee.</p> <p>e. Attends conferences and external professional development programs to hone skills and conveys information to others.</p>	<p>1. Resource allocations are not exceeded; high quality products delivered on time; client and auditee accept findings and recommendations; action taken to correct problems and reduce risks in government programs.</p> <p>2. Information, data, and resource needs are accurately assessed and remain substantially stable throughout the audit engagement.</p> <p>3. Junior staff and peers respond positively and overall performance level within the team(s) improves.</p> <p>4. Responds respectfully to ideas, questions, and concerns of others; resolves contentious issues to achieve positive results; seeks perspectives of others.</p> <p>5. Quality training, seminars, and OJT results in the improved timeliness and quality of audit reports.</p>

HRM FRAMEWORK (Level 7)

Level	Education/Training/ Experience	Work Situation	Activities/Tasks	Standards
7 Audit Manager	<p>Education beyond a four-year degree and specialist education/training or professional certification and SAI specific training</p> <p>OR</p> <p>At least 10 years SAI (or related) experience at a level exceeding expectations</p>	<p>Works with only broad guidance.</p> <p>Manages multiple audit engagements simultaneously.</p>	<p>a. Prepares multiple reports and other products and services that meet client and audit needs.</p> <p>b. Employs a range of methodologies, procedures and practices; develops special technical and better practices guides.</p> <p>c. (same as at level 5)</p> <p>d. Manages 2-3 audit teams; presents final reports to clients and stakeholders; delivers presentations to external audiences,</p> <p>e. Makes presentations at conferences and external professional development programs,</p>	<p>1. Resource allocations are not exceeded; high quality products delivered on time; client and auditee accept findings and recommendations; action taken to correct problems and reduce risks in government programs.</p> <p>2. Information, data, and resource needs are accurately assessed and remain substantially stable throughout the audit engagement; client/auditee satisfaction improves.</p> <p>3. Junior staff and peers respond positively and overall performance level within the team(s) improves.</p> <p>4. Gains acceptance of others and their commitment to take action; attracts desired attention to the SAI.</p> <p>5. Standards and practices of the professional community raised; value of SAI better recognised.</p>

HRM FRAMEWORK (Levels 8 and 9)

Level	Education/Training/ Experience	Work Situation	Activities/ Tasks	Standards
8 and 9 Assistant Audit Director and Audit Director	<p>Four-year degree and specialist education/training or professional certification and SAI specific training</p> <p><u>OR</u></p> <p>More than 12 years SAI (or related) experience at a level exceeding expectations</p>	<p>Works closely with Head of SAI, clients, and stakeholders to establish policies and manage SAI operations.</p>	<p>a. Conveys corporate and audit planning decision to the audit teams; fosters a climate of continuous improvement, and identifies business improvement opportunities; thinks strategically and applies risk management approaches; maintains a vision of how government can work better and bring that to SAI planning.</p> <p>b. Seeks and suggests ways to improve processes and outputs and improve SAI's technical proficiency; identifies emerging issues and addresses them proactively.</p> <p>c. Establishes secure, well-equipped, and maintained office; provides motivation and broad guidance and direction to staff; inspires a sense of direction and purpose within SAI.</p> <p>d/e. Liaises with professional bodies, clients, and stakeholders to build positive relationships; represents the SAI externally.</p>	<p>1. SAI perceived by the clients, stakeholders, auditees, and citizens as a significant government player ensuring accountability, transparency, and good governance.</p> <p>2. Innovate approaches adapted and quality and timeliness of reports reflects continuous improvements.</p> <p>3. SAI stands as a model workplace; staff morale is high; conduct and ethics are recognised throughout government.</p> <p>4. Recognised by peers as a subject matter expert and a leader in the community; standards and practices of the professional community raised; value of SAI better recognised.</p>

Appendix 4: Individual Employment Contract

Contract No.

Background/Introduction

The contract entered into by the SAI and Contractor as Employee came into effect on (Date) and will terminate on (Date), and reads as follows:

Section 1. Duration

The Employee shall commence the service on (Date), which is the date known as the Project Start Date. The Employee shall perform the Services as provided in the scope of work for a period of (months, years). The Employee shall provide monthly report as per the terms and conditions of the contract with the Office.

Section 2. Cost and Terms of Payment

The SAI shall pay the Consultant the sum of (\$) in consideration of services performed pursuant to the Contract. Said sums shall be paid as follows:

Payment shall be made on a (monthly) instalment.

Thereafter, payment of (\$) shall be paid until the term of the contract is expired.

Section 3. Scope of Work (see attached – include an attachment detailing responsibilities as per job description)

The other terms and conditions of the contract remain in full force and effect.

By: _____

Date _____

Head of SAI

By: _____

Date_____

Employee (Contractor)

Legal Sufficiency Determined

Date_____

Head of SAI

Appendix 5: Letter of Appointment

Date

Name

Address

Address

Salutation

Further to my letter of (date) advising that a review of appointment had been lodged against your provisional appointment to the position of (Position/Title) and that your provisional appointment could not be confirmed until later, subject to the outcome of the review.

I have now received the report from the independent reviewer. It was their recommendation that the selection process has been applied correctly and there are no grounds for setting aside the panel's decision. As a result, your employment has been confirmed and is no longer provisional.

Congratulations and I look forward to working with you in your new position.

Yours Sincerely

Name

Designation

End

Appendix 6: Reference Check Questions

- When did (name) work for your company? Could you confirm starting and ending employment dates? When did they leave the company?
- Why did (name) leave the company?
- What was their starting and ending salary?
- What was their position? Can you describe the job responsibilities?
- Could I briefly review (name's) resume? Does the job title and job description match the position that (name) held?
- Did (name) miss a lot of work? Was (name) frequently late? Were there any issues you are aware of that impacted their job performance?
- Did they get along well with management and co-workers?
- Was (name) promoted while with your company?
- Did (name) supervise other employees? How effectively? If I spoke to those employees, how do you think they would describe (name's) management style?
- How did (name) handle conflict? How about pressure? Stress?
- Did you evaluate (name's) performance? Can you speak to their strong and weak points? What was noted as needing improvement during this performance review?
- What was (name's) biggest accomplishment while working for your company?
- Would you rehire (name) if the opportunity arose?
- If I describe the position we are hiring for to you, could you describe how good a fit you think (name) would be for the position?
- Can you describe this person's experience working as a member of a team?
- Is there anything I haven't asked that you would like to share with me?

Appendix 7: Service Contract (Consultant)

CONTRACT FOR SERVICES BY INDEPENDENT CONTRACTOR

(NON-EMPLOYMENT STATUS)

THIS CONTRACT (hereinafter "Contract") is hereby entered into by and between the SAI/Head of SAI, Government of the [specify SAI] (hereinafter "Government"), whose address is [specify physical/mailing address] and [specify name of Contractor/Consultant] (hereinafter "Contractor") whose address is [specify physical/mailing address].

RECITALS:

Government requires the services of a qualified Contractor to provide:

[Specify services to be rendered and period of performance].

A Contractor agrees to perform the described services for Government under the terms and conditions set forth in this contract.

WITNESSETH:

In consideration of mutual covenants, promises, and obligations, and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Government and the Contractor do agree as follows:

1. SCOPE OF SERVICES

A. General summary. Scope of Service—**(See Attachment A)**

B. For detailed description of scope of service, **see Attachment B**, which is incorporated in, and made a part of, this contract.

2. DURATION

A. The time of performance under this contract shall commence on [specify date: Month, Day, Year] and shall continue through [specify date: Month, Day, Year] or as agreed to in writing by both parties.

B. Early termination: The Government may terminate this contract without cause by 30 days advance notice to the Contractor. In event of such termination, the Contractor shall reimburse the Government any payment the Contractor received, but not earned.

C. Cancellation: In the event that the Contractor abandons the work or fails to perform pursuant to the agreed standards, Government may immediately terminate this Contract and shall be liable only for the reasonable value of work completed.

3. COST AND TERMS OF PAYMENT

A. Government shall pay the Contractor the total sum of \$00.00 (in words) based on all audits issued by the [SAI/Head of SAI] during the above mentioned period. (Refer to Attachment B). The method for paying the Contractor shall be by invoice to be submitted by the Contractor after the approval of this Contract for the first instalment payment. The Contractor will invoice for the second and final instalment payment after the submission and acceptance of the Contractor's final report, which shall be assessed and certified by the [SAI/ Head of SAI] to authorise the processing of payment request for submission to the [Department of Finance & Administration]. The agreed amount of payment shall be 50% of the total contract price to be paid in advance after the

Contractor submits their invoice, which shall occur after the approval of the Contract and be paid not later than [specify date: Month, Day, Year]. The final 50% shall be paid after the Contractor submits their invoice. This shall occur after the submission of their final report and the acceptance of the same to the satisfaction of the [SAI/Head of SAI].

B. Travel Benefits: In addition to the remuneration outline per 3.A above, Government shall pay for the Contractor's round trip economy class airfare, per diem allowance in [specify places], and shall also provide land transport for the Contractor's use during the performance period.

C. The Contractor warrants that they have not made and will not make payment or remuneration of any kind to any person, agency, or entity to secure this Contract.

D. In addition, the parties agree to the following terms and conditions:

1. The Contractor agrees to perform the agreed services to the reasonable satisfaction of Government before any payments are made.

2. If the Contractor fails to commence the services in a timely fashion, or, if having commenced work, the Contractor abandons the work or fails to perform the work to the reasonable satisfaction of Government, then the Government reserves the right to immediately cancel this contract. The Government will be liable only for the reasonable value of the completed work, if any.

3. If the Government has advanced an amount in excess of its liability, the Contractor shall promptly repay the excess to the Government or the Government may withhold the excess from compensation otherwise due the Contractor under this Contract.

4. Compliance with Law: In performing the obligations under this Contract, the Contractor shall comply with all laws, rules, and regulations of the [*specify SAI*] and any State, Municipality, or subdivision thereof as applicable.

5. Relationship of Parties: The parties intend and hereby expressly agree that an independent contractor-employer relationship is created by this Contract. The Contractor is not to be considered an agent or employee of Government for any purpose and the Contractor is not entitled to benefits that Government provides for Government employees. The Contractor will be solely and entirely responsible for their acts while working under this Contract, including the filing and payment of taxes to Government authorities as appropriate.

6. Liability: The Contractor agrees to indemnify, hold harmless, and defend Government, its agents, employees, officers, directors, and personnel of any other nature, for/from any and all claims, losses, damages, injuries, death, and for liabilities arising in any way out of Contractor's performance under this Contract.

7. Enforcement Fees and Costs: Either party shall have the right to recover any and all damages resulting from, or attributable to, a breach of the Contract by the other party. In any action brought to enforce the provisions of this Contract, the prevailing party shall be entitled to recover all costs and expenses related to such action, including reasonable attorney's fees and court fees.

8. Applicable Law: This Contract shall be interpreted and enforced in keeping with laws of the respective SAI.

9. Sub-contractors: The Contractor shall not subcontract any portion of this Contract without the prior written consent of Government.

10. Waiver of Breach: A waiver by either party of any breach of this Contract shall not operate as a waiver of any subsequent breach.

11. Original Amendments: This contract may be executed in more than one original and each such original shall be as effective as all others. This Contract may not be amended or otherwise modified except by written agreement executed by both parties. A modification or amendment to any original, such modification or amendment having been executed by both parties, shall be equally effective as to all originals, whether or not such originals have been so modified or amended.

Contractor:

On behalf of Government:

Contractor Name

Head of SAI

Date: _____

Date: _____

Internal Use Only

Funds Available Account _____

Head of Finance & Administration Date

Legal Sufficiency Determined

Attorney General Date

CERTIFICATE OF HR Department/Person responsible for HR

This Service to be performed by the above-named Contractor pursuant to this Contract is special and unique and non-permanent, is essential to the public interest, and, because of the degree of expertise or special knowledge required and the nature of the services to be performed, it is not practical to obtain a person to perform such services through normal public services recruitment.

_____ Date: _____

Head of HR/ Person responsible for HR

Attachment A

Scope of Professional Review of Audits Issued by the National Public Auditor/Auditor General during the period, [*specific from Date: Day/Month/Year to Date*].

Contractor will follow the [*specify guidelines and authorising body, if applicable*] in conducting this project.

Attachment B

List of Audits to Review and Payment Arrangement

The following audits will be included in this review:

[list]

The above schedule could be changed subject, however, to the approval of the SAI/Head of SAI.

The Head of SAI will authorise the request of payment, which shall be sent to the Department of Finance for check payment processing action. The Head of SAI will mail cheque payment to the Contractor.

Appendix 8: Outsourcing Contract

A. (LETTERHEAD OF RELEVANT HEAD OF SAI)

Contract No: _____

OUTSOURCING CONTRACT (FOR PROFESSIONAL SERVICES)

(Name of audit firm)

(Address of firm)

(Address of firm)

(Address of firm)

(date)

Dear Sir/Mr

PERFORMANCE AUDIT ON(focus area).....

We are pleased to inform you that the Head of SAI has approved that the above audit be contracted out to your firm to be performed on behalf of the Head of SAI. This letter sets out the nature of our audit, the terms and conditions as well as our respective obligations and responsibilities.

1. AUDITEE-AUDITOR RELATIONSHIP

This letter of appointment for performance audits contracted out serves to clarify the relationship between your firm and the Head of SAI (hereinafter referred to as the office). The relationship between this office and the auditee is set out in a separate engagement letter issued by the office. This engagement letter also clarifies the responsibilities of the respective parties and informs the firm of the nature of the engagement (a copy is attached for your information as annexure A).

2. SCOPE OF THE PERFORMANCE AUDIT

A meeting was held with (relevant person from auditee) on ..(date)... to discuss the background information as well as the preliminary results and scope of the audit. The audit will focus on the following and your firm will be responsible for performing the performance audit in this regard:

- (sub-focus area 1) (give some information)
- (sub-focus area 2) (give some information)

3. STAFFING

A list of team members should be submitted to the Head of SAI. Any changes to the team should be consulted with the audit controller. The audit controller must be notified if you are experiencing capacity problems or do not have adequate staff with sufficient knowledge of the auditee. Under no circumstances will sub-contracting or contracting in of staff from other firms be allowed.

4. PAYMENT OF FEES

Your firm should issue only one invoice per month for this specific audit.

Payments will be made, as far as possible, on average ... days after the invoice date. Invoices will be processed up to the ..th of the month, followed by an internal reconciliation and payment process. All invoices illegible for payment will be settled as soon as possible after the month-end close.

All accounts must reflect the total budget, less progress payments made to date, the current claim and the balance available on the budget. The names, salary scales, and positions of the staff must also be mentioned. This is necessary, should the audit controller need to verify the information with your human resources department. No payment of fees will be made prior to the approval of the plan and budget for the assignment. All payments are subject to compliance with progress and quality assurance requirements.

5. BUDGET

A total amount of (.....Currency....) has been approved.

The approved budget may not be exceeded in cost without the prior written approval of this office. Any request for additional hours or cost should be fully motivated. No *ex post facto* approval would be granted and consequently any unauthorised excess would have to be borne by your firm.

Details of the calculation of the budget for travelling and subsistence are required.

6. CORRESPONDENCE

Your firm is regarded as an agent of the Head of SAI for the duration of this contract and all formal correspondence to the auditee should be issued on behalf of the Head of SAI and not in the name of the audit firm. It is also essential that all correspondence to the auditee be signed at the appropriate level. The covering letter to the report must be signed by the relevant partner. Furthermore, the contract number must be quoted in all correspondence to the office.

7. PROJECT MANAGEMENT

7.1 AUDIT PLAN AND AUDIT PROCEDURES

The office will supply the following:

- an exception report indicating
- a list of possible projects to be investigated; and
- audit procedures

The audit firm must submit a detailed plan, including target dates to carry out the audit, by taking the above information into account.

7.2 PROGRESS REPORTS

Progress reports indicating the progress made as well as costs should be submitted to the audit controller on a monthly basis. Other aspects such as problems, queries, and concerns should also be communicated in a timely manner and in writing to the audit controller.

7.3 RATES AND FEES

Fees must be based on the hourly tariffs payable for work performed on behalf of the Head of SAI.

8. GENERAL ASPECTS

8.1 Management report

A performance audit needs to be conducted in terms of the (name applicable standards) and the guideline for the planning, execution, reporting, and follow-up of performance audits conducted in the public sector, (...if relevant.....). The management report must comply with the reporting standards set out in paragraph ... of the said document. The management report, as well as working papers and other documentation, must be submitted to the audit controller after the audit is completed to enable the audit controller to carry out a quality assurance review. The management report would only be finalised with the auditee once the office has approved it in principle. The management report must be submitted to the audit controller under an appropriate covering letter signed by the audit partner. The final report must be on the letterhead of this office and should not be signed.

8.2 Non-audit work

Any requests by auditees for audits outside the agreed scope have to be directed to the audit controller. No other work may be negotiated directly with the auditee without the prior approval of this office.

To maintain independence and objectivity, the office is of the view that firms conducting assignments on behalf of the Head of SAI would not be allowed to simultaneously provide consultancy work or administrative assistance to the same institution. If your firm performs such work simultaneously with audit work for the office without approval, we would have no choice but to withdraw such audit from your firm.

For this purpose, recommendations of adjustments and changes made during, and as a direct result of, the audit will be regarded as part of the audit. Consultancy work occurs when a separate action is initiated with the aim of solving problems or bringing improvements to systems or procedures, and the firm(s) is/are separately compensated for such work. Apart from the normal audit conducted on behalf of the Head of SAI, the approval of the office must be obtained before firms may perform certain administrative or management functions or other work of a non-auditing nature. Where approval is granted, the cost of consultancy and any non-auditing work will be borne by you.

9. MISCELLANEOUS MATTERS

9.1 Statutory requirements

You have to comply with the requirements of the (...relevant legislation...)

9.2 Codes of conduct

Accepted directives and professional codes of conduct issued by the office is applicable. This includes that you will not, directly or indirectly, offer employment to a staff member of this office who is a team member for this audit without first informing this office.

9.3 Responsibility for the audit

In terms of (...relevant legislation...), the Head of SAI, or any person acting under the authority of the Head of SAI, shall not be liable in their personal capacity in any civil or criminal proceedings in respect of anything done in good faith. Therefore, although the audit is assigned to the Head of SAI in terms of legislation, the responsibility for the audit rests jointly and severally with the Head of SAI and your firm.

9.4 Confidentiality

It is essential that the audit, in every facet, be handled in strict confidentiality. Firms or persons involved in the audit should refrain from divulging any information regarding the audit. Any breach in this regard will be treated in terms of the accepted professional codes of conduct and directives of the office.

9.5 Quality assurance review

Quality assurance reviews will be conducted on work done by all firms, and the results will, *inter alia*, be used as criteria when future assignments are considered. In the case of any shortcomings, your firm will be informed accordingly with a view to addressing these shortcomings in your training programs. An objective of the quality assurance review is to assess whether high standards are being maintained. The work performed as a result of this engagement letter could be subject to a review by (...relevant authority...). The costs for this review will be borne by the SAI.

9.6 Role of the audit controller

Mr./Mrs. has been appointed as audit controller on the assignment and may be contacted (..... contact details.....) to clarify any matters pertaining to the performance audit. The audit controller is responsible to assist and guide your firm during the audit, facilitate the process, and monitor the quality of your work. It is important that there is a close working relationship between your firm and the audit controller to ensure that the desired results are achieved.

The responsibilities for the audit, from the planning phase up to and including reporting, rest exclusively with the firm. The role of the audit controller must be seen as that of assistance, guidance, facilitation, and the assurance of audits of the required quality. All guidelines used within the office can be obtained from the audit controller. Copyright of these guidelines vests exclusively with the office.

9.7 Indemnification

With the exclusion of paragraph 9.3 above, your firm, on accepting the appointment, indemnifies the Head of SAI jointly and severally in respect of all actions, proceedings, liabilities, claims, damages, costs, and expenses in relation to, or arising from, the function performed in terms of this agreement by your audit firm or employees of the office assisting your firm. This indemnification applies irrespective of the fact that the Head of SAI or their delegate signs the final audit report. However, this will not exclude the liability of the office to the extent that the audit controller was blameworthy in the performance of their duties.

9.8 Terms and conditions

The terms and conditions of the appointment are subject to compliance with the guidelines on audits conducted on behalf of the Head of SAI and the signing of the Code of Professional Ethics by each team member.

Please confirm acceptance of this appointment letter by signing the acceptance clause below and returning a copy to the office.

Your appointment to conduct this performance audit on behalf of the Head of SAI will be concluded on receipt of your written acceptance of the terms and conditions.

You sign this letter of appointment as evidence of acceptance of the terms and conditions of this engagement.

We welcome you as an extension of the office. We are looking forward to a fruitful association with your firm.

Your co-operation in the above, as well as your assistance in educating auditees regarding the requirements of this office, where needed, would be appreciated.

Yours faithfully

..... FOR HEAD OF SAI

Confirmation

I,....., on behalf of....., accept the terms and conditions of the appointment as set out in your letter of appointment dated.....

1. SIGNATURE

DATE

Appendix 9: Overtime Form

OVERTIME CLAIM FORM																
<p>A. TO BE COMPLETED BY EMPLOYEE</p> <p>NAME: STAFF NO. :</p> <p>DESIGNATION:</p> <p>SECTION: DATE</p>																
<p>B. TO BE COMPLETED BY EMPLOYEE</p>								<p>C. TO BE COMPLETED BY EMPLOYEE'S SUPERVISOR/MANAGER</p>								
OVERTIME ANALYSIS																
OVERTIME								TOTAL HOURS AND INFLATED TIME								
DATE	DAY	NORMAL WORKING HOURS		FROM		TO		TOTAL TIME WORKED		O/T CATE-GORY	WEEK-DAYS "x 1 1/2"		SUNDAYS "DOUBLE"		PUBLIC HOLIDAYS "STRAIGHT"	
		FROM AM	TO PM	HR	MIN	HR	MIN	HR	MIN		HRS	DEC	HRS	DEC	HRS	DEC
1																
2																
3																
4																
5																
6																
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18																	
19																	
20																	

<p>I certify that the overtime claimed is correct and was actually worked by me.</p> <p>.....</p>	<p>TOTAL INFLATED HOURS:</p> <p>.....</p>	<p><u>OVERTIME CATEGORIES</u></p> <p>1. Emergency</p> <p>2. Unplanned</p> <p>3.Planned (Routine)</p>	<p><u>FOR OFFICE USE ONLY</u></p> <p>Monthly Salary:</p> <p>Monthly Allowances:</p> <p>Rate per hour for overtime:</p> <p><u>Initial</u></p> <p>Checked to</p> <p>Authority Forms :</p> <p>Employee No. checked :</p> <p>Sent to Salaries :</p>
<p>D. I certify that the details recorded in Sections B and C are in conformity with the actual overtime worked as certified on the authorisation forms.</p> <p>.....</p> <p>SUPERIOR/SECTION HEAD</p>	<p>E. I am satisfied that the details recorded hereon have been adequately checked and that the amount/time shown is payable.</p> <p>.....</p> <p>Head of SAI/Manager</p>		

Appendix 10: Leave Application Form

Application for Leave

For Officers other than Heads of Department (to be prepared in triplicate). Top copy in [specify colour].

1. To: Head of Department

I wish to apply to take days from ____/____/20__ to ____/____/20__ days included as part of my annual leave of which I have already taken ____/____ days during the current year.

Employee Information

Last Name _____

First Name _____

Middle Initial(s) _____

Employee ID Number _____

Job Title _____

Department _____

Employee Signature: _____ Date: ____/____/20__

(a) Leave request noted by Supervisor/Manager

Signature of Supervisor/Manager: _____ Date: ____/____/20__

2. To: Permanent Secretary

Leave recommended in keeping with vacation roster. Yes No

Departmental arrangements will be made to cover for the period of leave.

A substitute is required to cover, please see attached recommendation.

Head of Department _____ Date: ____/____/20__

3. To: Head of Department/HR Contact Person

Leave approved in keeping with recommendation. Yes No

Permanent Secretary _____ Date: ____/____/20__

4. To: Head of Department

This Employee now has ____/____ days available.

Leave is in order and recorded.

Leave is not in order. Please amend as indicated.

Action to satisfy the substitute requirement requested at section 2 will be taken.

_____/____/20__

Deputy Director, Employment Date

P/15A

For HRI System Use Only

Received Signed: _____ Date: ____/____/20__

Entered in System Signed: _____ Date: ____/____/20__

Appendix 11: Personnel Action Form

PERSONNEL ACTION FORM

1. NAME AND ADDRESS

2. DATE OF BIRTH

3. EMPLOYEE/SOCIAL
SECURITY NUMBER

4. STATUS OF EMPLOYMENT

5. TYPE OF ACTION

6. PERSONNEL USE ONLY

Probationary

Appointment

Permanent

Termination

Other

Other

(Specify)

(Specify)

7. FROM CODE NUMBER -----> TO CODE NUMBER

_____ Title _____

_____ Pay Level and Step _____

_____ Biweekly Base Salary _____

_____ Department or Office _____

_____ Duty Station _____

8. REQUESTED BY

9. ACCOUNT NUMBER

(Department Head and Date)

10. REMARKS

11. APPROVED BY

A. _____ B. _____
(Budget Officer) Date (Personnel Officer) Date

BELOW THIS LINE IS TO BE COMPLETED ONLY WHEN NECESSARY BY PERSONNEL OFFICER

12. LIFE INSURANCE

- Covered
- Ineligible
- Waived

13. LEAVE ENTITLEMENTS HOURS

_____ Sick Leave
_____ Annual Leave
_____ Others
(specify)

14. TO BE COMPLETED BY EMPLOYEE IF APPLICABLE

The effective date of my resignation will be _____
(Date)

(Signature) (Date)

Appendix 12: Letter of Termination

Date

Name

Address

Address

Salutation

You will recall our earlier discussion and the written warning to you of [date] about concerns over your unsatisfactory behaviour in **[specify previous behaviour]**.

Unfortunately, since then you have not behaved in keeping with the expected standard in that **[specify ongoing shortfall]**. *I am, therefore, terminating your employment.*

I am disappointed that your employment with [name of SAI] has ended in this way and I encourage you to get in touch with me if you would like further information or assistance.

Arrangements will be made to calculate your final pay up to the close of [effective date of termination]. **Either** Your final pay will include payment for any outstanding annual leave entitlements **OR** As you have anticipated your annual leave entitlement, your final pay will be reduced by \$[] for the [] days.

If you feel that you have been treated unfairly you are able to lodge and appeal to the Public Service Board of Appeals.

Yours Sincerely,

Manager

(Title)

Enclosed

Appendix 13: Training Bond Form

TRAINING NOMINATION FORM

Employee Nomination

Name of Employee: _____

Designation: _____ Department: _____

Course Title: _____

Course Organiser: _____

Start Date: _____ Duration of training: _____

Course Fee: _____ SDF Sponsorship: _____

Head of Department's Approval

How will this training programme benefit the employee's job performance?

Signature/Date

Course Sponsorship – Letter of Undertaking

To: [Name of Approving Official]

In consideration of [name of SAI] sponsoring me for the following course:

Course Title: _____

Organising Institution: _____

Length of Course: _____

Start Date: _____ Course Fee: _____

I agree that the SAI shall pay the fee on condition that I shall:

1. diligently pursue and successfully complete the course;
2. in the event of my failure to pass the required examinations, if any, repeat the course at my own expense if so required by the SAI;
3. not default by not attending classes and shall achieve at least 75% attendance;
4. not leave the service of the SAI before completing the course; and
5. on completion of the course, serve a [number]-year bond with the SAI. The bond period will begin on the last day of the course, unless otherwise prescribed by the SAI Training Policy.

I, _____, hereby undertake to reimburse the SAI full paid-up fee and any other costs, including liquidated damages incurred in keeping with the Board Training Policy, if I fail to observe any of the conditions stated in this letter of undertaking.

Signature of Staff: _____

Address: _____

Date: _____

Signature of Witness: _____

Name: _____

Address: _____

Date: _____

Note: Please enclose all available course brochure or information along with this

Appendix 14: Secondment Agreement Checklist

Parties to the agreement (seconding agency, host agency, employee)

The purpose of the agreement

Who is the employer (must be clear if person is to sign audit opinion)

Effect of this agreement on the ongoing employment

The term of the agreement

Remuneration

- * Salary
- * Allowances
- * Superannuation
- * Mechanisms/process for payment
- * Allocation of costs between organization

Tax and ACC obligation

Travel and relocation costs

Leave Entitlements

- * Annual Leave
- * Sick Leave and other leave
- * Effect on any long service leave (if possible)
- * Provision of information to seconding organization on leave taken

Number of duties and supervision during secondment

- * Job description, place and hours of work
- * Application of professional organisation and standards
- * Exercise of statutory powers

Occupational safety and health organisations

Professional development

Performance management

- * Performance management
- * Responsibility for conduct and performance questions
- * Eligibility for promotion

Resolution of disputes

Liability of agencies for employee's work

Copyright

Other obligations of the office

Other obligations of the seconding organisation

Offers of employment

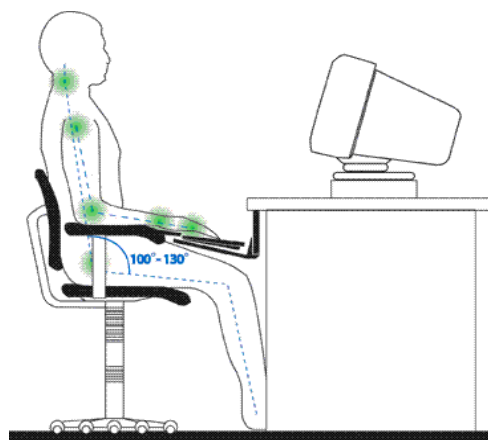
Termination

Choice of law (for international secondments)

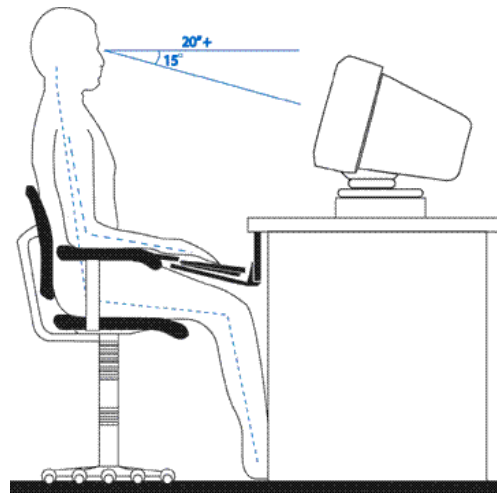
Appendix 15: Ergonomic Workstations

The following instructions will help employees in setting up an ergonomic workstation:

1. Laptop users must dock into the flat screens and keyboards provided at all workstations.
2. Make sure your bottom is near the back of the chair.
3. Adjust the back of your chair so that it supports the natural curve of your spine. Don't try to sit too upright. A slight backward angle puts less strain on the lower back.
4. Move your chair in towards the desk so that your hands can rest comfortably on the keyboard without the need to stretch forward. Make sure your keyboard isn't placed too far from the edge of the desk.
5. Place your hands on the keyboard and adjust the height of your chair to ensure that your wrists are at a flat or neutral position when typing. Your forearms should be at an approximate 90 degree angle to your upper body.
6. If the arms of your chair are in the way, adjust them to a lower level or remove them altogether.
7. Now make sure that your feet can sit comfortably on the floor and your thighs are horizontal with the floor. You may need a footrest for this.



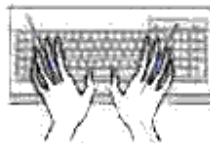
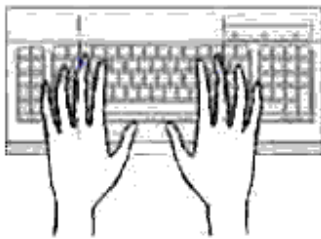
- The top of your screen should be at eye level or slightly lower. Adjust the flat screen height accordingly. If using your laptop when working away from the office, utilize a laptop stand together with a plug-in keyboard whenever possible.



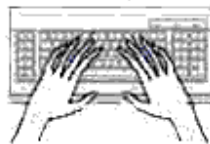
- Make sure that your screen is no more than an arm's length away from your eyes to avoid eye strain.

10. Adjust the screen brightness and contrast so it is easy on your eyes. Don't use an overly bright colour scheme for your PC theme. If you cannot avoid getting background glare from a window, close any blinds or curtains.
11. Use a document holder situated close to your screen if you need to refer to copy while typing. This will lessen the need for you to refocus your eyes repetitively.
12. You can use a keyboard wrist rest to support your wrists when resting from typing. However, make sure you don't allow your wrists to be bent while typing. Make sure the keyboard is lying flat by not using the stands.

RIGHT!



WRONG!



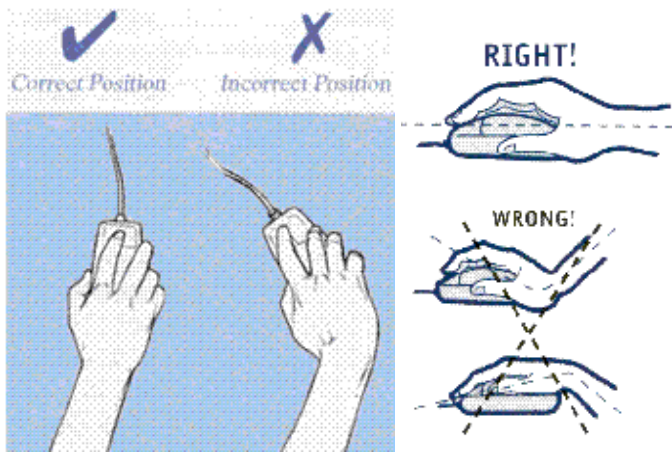
RIGHT!



WRONG!



13. If you use the mouse quite frequently, consider using a mouse wrist rest to keep your wrist from bending too much. Try to use your whole arm as much as possible when moving the mouse, rather than just swivelling your hand.
14. Learn the short-cut key strokes to minimize mouse use.



Appendix 16: Performance Evaluation/Appraisal Form

PERFORMANCE RATING REPORT	Period covered (<i>from, to</i>)
Employee's name (<i>first, initial, last</i>)	Position, title, grade

Instructions: Prepare in triplicate. Consult detailed instructions in the Performance Rating Instruction to Rating and Reviewing Officials. Rate elements 1 to 4. Rate supervisors on element 5 as well. Additional comments and elements 1 to 5. Any rating element marked "Exceptional or less than Satisfactory" must be supplemented with an explanatory statement.

RATING ELEMENTS			INDICATE BY "X"		
			Less than Satisfactory X	Satisfactory X	Exceptional X
1. Volume of work	Degree in which quantity of work turned out meets requirements.	Consider: Amount of work produced, rate of progress on assignments.			
2. Quality of work	Degree to which quality of the work meets requirements.	Consider: Accuracy, precision, completeness, and acceptability of work.			
3. Work habits	Degree to which employee facilitates work of others.	Consider: Organisation of work, observance of rules and procedures, observance of safety rules, co-operation and tact conduct on the job, dependability.			
4. Work attitudes	Degree to which employee applies themselves to job.	Consider: Enthusiasm for work, acceptance of supervisions, adaptability to changing conditions, willingness to accept responsibility.			
5. Supervisory ability	Degree to which supervisor obtains results from those under their supervision.	Consider: Effectiveness in directing and reviewing the work of others, establishing standards of performance, training subordinates, and delegating authority.			
6. Other (specify)					

SUMMARY RATING

Date	Rating Official (<i>Signature and title</i>) Name, Title [Supervisor]
------	---

Date	Reviewing Official Name, Title [National Public Auditor/Auditor General]
Date	For unsatisfactory or outstanding ratings only Designated official or committee chairman
Date	Employee

DEFINITIONS OF SUMMARY RATINGS

<p><i>Exceptional:</i> Performance of which all aspects not only exceed normal requirements but are outstanding and deserve special commendation.</p> <p><i>Satisfactory:</i> Performance that meets requirements in the principal duties of the position.</p>	<p><i>Less than Satisfactory:</i> Performance that fails to meet requirements of the position.</p>
--	--

Appendix 17: Performance Agreement

Employee Performance Agreement

Counselling

Warning

Final Written Warning

Name/Title of employee: _____

Name/Title of direct supervisor: _____

Summarise the situation and its implications. Define performance objectives for the employee, outlining what the employee is responsible for doing to correct the situation. Check the appropriate availability of supporting documentation.

1. Performance Issue – _____

Corrective Action

Supporting documentation is available and attached Supporting documentation is not available

Outline the supervisor's responsibilities, what the supervisor will do to assist the employee in meeting the objective(s).

If this is a formal warning and this is marked, the employee's employment status is considered probationary, making the employee ineligible for pay increases, vacation usage, or promotions.

Describe how the supervisor will determine if objectives are met. Outline the consequences if objectives are not met.

If the above stated objectives are not met, further disciplinary action up to and including termination may result.

2. Performance Issue – _____

Corrective Action

____ Supporting documentation is available and attached ____ Supporting documentation is not available

Outline the supervisor's responsibilities, what the supervisor will do to assist the employee in meeting the objective(s).

____ If this is a formal warning and this is marked, the employee's employment status is considered probationary, making the employee ineligible for pay increases, vacation usage, or promotions.

Describe how the supervisor will determine if objectives are met. Outline the consequences if objectives are not met.

If the above stated objectives are not met, further disciplinary action up to and including termination may result.

3. Performance Issue –

Corrective Action

____ *Supporting documentation is available and attached* ____ *Supporting documentation is not available*
Outline the supervisor's responsibilities, what the supervisor will do to assist the employee in meeting the objective(s).

____ *If this is a formal warning and this is marked, the employee's employment status is considered probationary, making the employee ineligible for pay increases, vacation usage, or promotions.*

Describe how the supervisor will determine if objectives are met. Outline the consequences if objectives are not met.

If the above stated objectives are not met, further disciplinary action up to and including termination may result.

4. Performance Issue –

Corrective Action

____ *Supporting documentation is available and attached* ____ *Supporting documentation is not available*
Outline the supervisor's responsibilities, what the supervisor will do to assist the employee in meeting the objective(s).

____ *If this is a formal warning and this is marked, the employee's employment status is considered probationary, making the employee ineligible for pay increases, vacation usage, or promotions.*

Describe how the supervisor will determine if objectives are met. Outline the consequences if objectives are not met.

If the above stated objectives are not met, further disciplinary action up to and including termination may result.

This performance agreement will be reviewed on [Specify Date] on page 2 of this form (*Employee Performance Agreement Review*).

Employee comments*:

Employee's Signature: _____ Date: _____

Supervisor's Signature: _____ Date: _____

Witness' Signature: _____ Date: _____

Employee Performance Agreement Review

Follow-up to: Counselling or Warning, dated: ____/____/____

Name/Title of employee: _____

Name/Title of direct supervisor: _____

Progress Review — summarise the employee's actual performance compared to the objectives outlined on the Performance Agreement. Highlight areas of improvement and/or areas of continued concern. Check the appropriate box regarding availability of documentation.

____ Supporting documentation is available and attached ____ Supporting documentation is not available

Overall evaluation of the performance:

- ____ The employee has met all performance objectives.
- ____ The employee has made progress toward the completion of performance objectives or has met some objectives.
- ____ The employee has not made any progress toward completion of performance objectives.
- ____ The employee's performance in noted areas has declined.

Recommendation:

___ The objectives were met and the performance agreement has been fulfilled.

___ The employee has made some progress, but improvement is still needed. Performance agreement will be revised or time frame to meet objective(s) extended to ___/___/___ (date). Attach new/revised agreement.

___ Performance did not improve to stated performance objective(s). Further action is warranted (see attached documentation):

___ Warning (new review date ___/___/___) ___ Suspension ___ Demotion ___ Transfer ___ Termination

___ Other _____

Supervisor Comments (include consequences the employee may face if the situation precipitating the Performance Agreement should reoccur):

Employee Comments* (please use the back of this form for further comments):

Employee's Signature: _____ Date: _____

Supervisor's Signature: _____ Date: _____

Witness' Signature: _____ Date: _____

Appendix 18: Individual Development Plan (IDP)

Step 1: Prepare to complete your Individual Development Plan (IDP)

You need to do some advance planning before you meet with the supervisor, manager, or mentor who will become your IDP advisor.

1. Think about your long- and short-term career goals and the goals that have been set for you by your managers. Remember to consider these goals in the overall context of your SAI's strategic plan.

- Short-term, your goals may include working on a specific assignment, developing some particular skills, or gaining more knowledge in a particular subject.
- Longer term goals may involve taking on additional roles or responsibilities, attaining a promotion, or moving into a particular position.

2. Review your SAI's general job descriptions and competencies or those established by PASAI. (Consider your strengths and weaknesses and how they relate to your career goals. To achieve your goals, what competencies will require the most attention? Try to rank them in the order in which you should address them.

3. Write two or three work related goals in terms of specific, measurable, and achievable actions: for example, successfully use Excel in completing data gathering activities; achieve a passing score on Part I of the IIA CIA Exam; develop an audit plan that is accepted by the unit manager.

4. Think about what steps you need to take to achieve your goals.

- Obtain information about the training and educational opportunities offered by your SAI and in the local community. If you are interested in overseas opportunities and/or obtaining professional certification, gather details about those programs, too. Consider on-the-job experiences that will help you. Also, think about the skills other staff members may have – would working with one of them on an assignment be helpful?

5. Consider what barriers might prevent you from achieving your goals and think creatively about ways to overcome them.

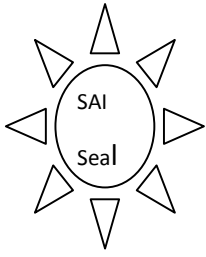
6. Schedule a time to meet with your IDP advisor to prepare (and/or review/adjust your IDP).

Step 2: Complete the IDP Form (see next page)

Step 3: Obtain Supervisor's Agreement

If your IDP Advisor is not your immediate supervisor, you and your Supervisor/Manager should meet with your supervisor to obtain their concurrence on the IDP.

Step 4: Review Progress as Scheduled on the IDP



Individual Development Plan

Employee Name _____ **Date** _____

Position title/level _____

Current Unit and Supervisor _____

Work Goal 1			
Related Competency			
Staff Action to be Taken	Advisor Support Needed	Action Timeframe	Date Action Completed and Notes

--	--	--	--

Work Goal 2			
Related Competency			
Staff Action to be Taken	Advisor Support Needed	Action Timeframe	Date Action Completed and Notes
Work Goal 3			
Related Competency			

Staff Action to be Taken	Advisor Support Needed	Action Timeframe	Date Action Completed and Notes

Additional comments or notes:

Review to be held on: _____
(date)

Employee signature: _____

Advisor signature: _____

Supervisor signature: _____

Appendix 19: Performance Improvement Plan (PIP)

Employee Name: _____ Title: _____

Department: _____ Date: _____

Employee/Signature: _____ Reviewer/Signature: _____

Date Issued: _____

The employee named above is being given this *Performance Improvement Plan*, because:

This *Performance Improvement Plan* provides the employee with at least 30 days and up to 90 days to improve their performance in the specific areas identified below. This 30- to 90-day period shall begin on ___/___/___ and end on ___/___/___ . After this period, a determination shall be made as to whether the employee has met the requirements of this *Performance Improvement Plan* and a written decision shall be issued.

If the employee fails to improve their job performance and/or to meet required standards during the 30- to 90-day period, the employee may be reassigned, removed, or demoted.

What?		How?		When?
Deficient Competencies: (check only those that apply)	Desired Outcome to Monitor:	Action Plan to Improve Performance:	Expected results	Frequency of Monitoring:
Customer Services				
Flexibility/Availability				
Initiative				
Professionalism				
Teamwork				
Job Knowledge				
Resource Usage				

Dependability				
Communication				
Integrity and Trust				
Managing People				
Leadership				
Strategic Planning				
Operations Planning and Evaluating				
Conflict Management				

Appendix 20: Written Decision Letter

Employee Name: _____ Title: _____

Department: _____ Date: _____

Employee/Signature: _____ Reviewer/Signature: _____

Rating Period: _____ Date Completed: _____

Date Issued: _____

The employee named above began a Performance Improvement Plan (PIP) on ___/___/_____. During this period, their progress was closely monitored for improvement so that a determination could be made as to whether they had met the requirements of the PIP. The following decision has been made based on this information:

_____ The employee requires further observation. Therefore, the PIP shall be extended for another 30- to 90-day period, which begins on ___/___/___ and ends on ___/___/___.

_____ The employee has failed to meet the required standards and shall be reassigned to "_____".

_____ The employee has failed to meet the required standards and shall have their pay grade reduced to ___/___/___.

_____ The employee has failed to meet the required standards and shall be removed.

_____ The employee has met the required standards and shall have their annual performance rating, which is currently due on ___/___/____ deferred until ___/___/___, which is 30 days after the completion of the PIP.

_____ The employee has met the required standards and shall retain their position and salary.

WRITTEN DECISION

Below, please justify the above decision with a written explanation that provides a detailed description of the employee's performance during the rating period and progress during the improvement period.

Supervisor's Name and Signature

Date

Employee's Name and Signature

Date

Appendix 21: Written Warning Letter – Unsatisfactory Performance

To:

(Employee name)

(Job Title)

(Department)

From:

(Administrator or the Authority)

(Job Title)

Date: *xx/xx/xxxx*

Subject: **Written Warning – Unsatisfactory Performance**

This letter is a warning for your unsatisfactory performance during the past few months. The management and the reporting authorities have been closely monitoring your performance and it has been found through evaluation, that you have been unable to meet the targets allotted to you for the past two months. You have been previously informed about your frequent absenteeism and that has added to your lot of pending work. The projects given to you have already been extended by two weeks and this has indirectly cost substantial loss to the firm. It is in the best interest of the firm that you decide and give a proper explanation for the incomplete targets that have cost the firm dearly. Your professional conduct with respect to some of your junior colleagues has also been found to be domineering and difficult. Please be advised that further incidents of this nature are subject to strict disciplinary action and can even lead to the termination of your employment contract with us.

I acknowledge by my signature below that I have been given the opportunity to present my views and explanations and I am signing this review prior to it being placed in my personnel file.

Employee Name:

(Employee Signature)