

Ministry of Finance

Internal Control Cadre
(INTERNAL AUDIT)

Better Insights
Better Outcomes

1. ABOUT US

In accordance with Section 18B of the Finance and Audit Act, ***the Ministry responsible for finance shall provide oversight and leadership functions for internal audit in Ministries, Departments or Divisions, through the Internal Control Cadre (ICC).***

Internal audit is defined by the IIA as an ***“independent, objective assurance and advisory service designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.”***

❖ Mission

To add value by supporting Ministries/Department/Divisions in their mission to achieve better outcomes and value for money in their operations by providing risk based and objective assurance, advice and insights and lead to enhanced:

- Governance
- Transparency
- Accountability
- Operational Excellence

❖ Vision

To be a customer oriented organisation which is relied upon by Ministries/Department/Divisions to :

- Provide control assurance and advisory services: and
- Be a catalyst for positive changes : and
- Enhance Ministries/departments/Divisions ability to respond to risks

❖ Internal Control Cadre Structure

The Internal Control Cadre consists of six staff positions namely:

- Director, Internal Control
- Deputy Director, Internal Control
- Manager, Internal Control
- Assistant Manager, Internal Control
- Principal Internal Control Officer
- Internal Control Officer/Senior Internal Control Officer

The Director, Internal Control is responsible for providing advice and guidance to the Financial Secretary and Accounting Officers of Ministries/Departments on internal audit with a view to improving the internal control system. He is assisted by 2 Deputy Directors, Internal Control in the management of the Cadre.

The Managers, Internal Control and Assistant Managers, Internal Control act as Officer in Charge of the Internal Control Unit in Ministries/Departments. They are responsible for overseeing the work of the Internal Control staff and conducting assigned audits where applicable.

❖ Our Core Values

- **Collaboration** -Staff of the ICC will work collaboratively with stakeholders to address audit issues and to identify ways to improve operations. Auditors will also facilitate collaboration across government to improve ethics, governance, risk management, and internal controls.
- **Communication**- Staff of the ICC will work to openly communicate throughout the audit process. Staff of the ICC will also facilitate open and constructive dialogue between Ministries and the Audit Committee regarding audit issues.
- **Integrity**-Auditors will perform their work with honesty, diligence and responsibility. Staff of the ICC will observe the law and shall not knowingly be party to any illegal activity or engage in acts that are discreditable to the internal auditing profession.
- **Objectivity**- Staff of the ICC will not participate in any activity that might impair their unbiased assessment.
- **Confidentiality**- Staff of the ICC will be prudent in use and protection of information acquired in the course of performing duties.
- **Competency**- Staff of the ICC will adhere to the International Standards for the Practice of Internal Auditing and will only perform services for which they have the necessary knowledge, skills and experience.
- **Tact and Diplomacy**- Staff of the ICC will be sensitive to how they communicate and interact with audit clients. Auditors will be respectful, professional and non-confrontational in their activities.

2. OUR SERVICES

Enhancing & protecting organisational value by providing risk-based and objective assurance, advice and insights

The Internal Control Cadre provides internal audit services to public bodies. For this purpose, Internal audits teams are posted in different Ministries/Departments/Divisions to provide management with information, appraisals, recommendations, and advice regarding the activities examined and other significant issues.

Each team executes the duly approved internal audit plan and performs the following tasks in accordance with its objectives:

- Verify the existence of assets and recommend proper safeguards for their protection;
- Evaluate the adequacy of the system of internal controls and recommend improvements in controls;
- Assess compliance with laws, contractual obligations, policies and procedures and sound operational practices; and
- Review operations/programs to ascertain whether results are consistent with established objectives and whether the operations/programs are being carried out as planned and provide advice to the Accounting Officers accordingly.

We also carry out special assignments as instructed by the Financial Secretary/Accounting Officers.

3. STAFF

❖ Directorate

<i>Name</i>	<i>Grade</i>	<i>Email</i>
Mr Mahen Unrodee	Director, Internal Control	munrodee@govmu.org
Mrs Kalianee Goburdhun	Deputy Director, Internal Control	kgoburdhun@govmu.org
Mrs Bhima Oree	Deputy Director, Internal Control	boree@govmu.org

❖ Officers in Charge Internal Control

<i>Name</i>	<i>Grade</i>	<i>Ministry/Department</i>
Mrs Shadu Reshma Devi	Manager, Internal Control	Prime Minister's Office (Defence & Home Affairs)
Mr Jeeawock Hansraj	Manager, Internal Control	Ministry of Education and Human Resources
Mr Doya Soomankumarsinhgh	Manager, Internal Control	Ministry of Agro-Industry, Food Security Blue Economy and Fisheries (Agro)
Mrs Curpen-Hauradhun Vijayalaxmi	Manager, Internal Control	Ministry of Land Transport
Mrs Meetoo Lutchna	Manager, Internal Control	Police Department
Mrs Unnuth Chinta Kumare Priya	Manager, Internal Control	Ministry of Health & Wellness
Mrs Lollmun Premowtee	Manager, Internal Control	Mauritius Prison Service
Mr Rughoonundun Navin	Manager, Internal Control	Ministry of National Infrastructure (National Development Unit)
Mrs Goreeba Reshmi Devi	Manager, Internal Control	Ministry of Social Integration, Social Security and National Solidarity (Social Security and National Solidarity Division)
Mr Seetohul Shoobanand	Manager, Internal Control	Ministry of Local Government
Mrs Dauhoo Bibi Rasida	Manager, Internal Control	Ministry of Housing and Lands
Mr Ramdowar Dheeraj	Manager, Internal Control	Ministry of National Infrastructure (National Infrastructure Division)
Mr Fangooa Doopnarainsingh	Manager, Internal Control	MOF - Roving team
Mr Duval Jean Claude	Manager, Internal Control	The Judiciary
Mr Govinden Sivanaden	Manager, Internal Control	Ministry of Environment, Solid Waste Management and Climate Change
Mrs Domun Babita	Assistant Manager, Internal Control	Ministry of Gender Equality and Family Welfare
Mr Joomrattun Abdool Saleem	Assistant Manager, Internal Control	Ministry of Arts and Cultural
Mr Iskendar Mahmad Reza	Assistant Manager, Internal Control	Ministry of Foreign Affairs, Regional Integration & International Trade
Mrs Hosany Mariam Bibi	Assistant Manager, Internal Control	Ministry of Energy and Public Utilities

Mrs Ramsamy Deebrinda	Assistant Manager, Internal Control	Ministry of Agro-Industry, Food Security Blue Economy and Fisheries (Blue Economy and Fisheries)
Mrs Luchmun Shakila	Assistant Manager, Internal Control	Ministry of Information Technology, Communication and Innovation
Mr Nundoo Mohunchun Deelad	Assistant Manager, Internal Control	Ministry of National Infrastructure National Infrastructure Division -Phoenix
Mrs Beelontally Housna Bibi	Assistant Manager, Internal Control	Ministry of Health & Wellness
Mr Gayandee Sunil Dutt	Assistant Manager, Internal Control	Ministry of Industry, SMEs and Cooperatives
Mr Gokool Vishal	Assistant Manager, Internal Control	The Treasury
Mr Langur Bhanooduth	Assistant Manager, Internal Control	Registrar General's Department
Mrs Ramdhany Beebee Haleemah	Assistant Manager, Internal Control	Ministry of Youth Empowerment, Sports and Recreational
Mr Bolaram Roshansing	Assistant Manager, Internal Control	National Land Transport Authority
Mr Roopsing Mahadeo	Assistant Manager, Internal Control	MOF - Roving team
Mr Ramkhalawon Harish Rya	Assistant Manager, Internal Control	MOF - Roving team
Mrs Jeewooth Bibi Razia	Assistant Manager, Internal Control	Ministry of Labour, Human Resource Development and Training
Mrs Ramparsad Priya Devi	Assistant Manager, Internal Control	MOF - Roving team
Mr Bhoodonee Ravisingh	Assistant Manager, Internal Control	MOF - Roving team
Mrs Baznauth Sharmila	Assistant Manager, Internal Control	MOF - Roving team

4. RISK MANAGEMENT FRAMEWORK

Risk management aims to protect Ministries/Departments from potential losses or threats to its continued operation. This can include financial losses, damage to their reputation, or health and safety hazards.

It is therefore imperative for Public bodies to have a well established risk management plan . which should contain all the assessed risks that they might face and the corresponding steps in place to mitigate those risks.

By taking such proactive approach to risk management, public bodies can reduce the chances of something going wrong and minimize the damage in the event that a risk occurs. Risk management is an essential part of any organization, and must be given the attention it deserves.

Accordingly, a Risk Management Framework (RMF) which clearly defines the responsibility for risk identification, assessment and monitoring have been introduced for Public bodies as per Circular No. 8 of 2021 issued by the Ministry of Finance (Ref: CF/40/30/0/50/A) .

The circular provides detailed guidance on the setting up and monitoring of the Risk Management Framework (RMF) at the level of Ministries/Departments.

In accordance with the circular, the Internal Control Cadre assists Accounting Officers in establishing the Risk Management Framework by conducting presentation/brainstorming sessions in Ministries/Departments to facilitate the establishment of a Risk Management.

5. STANDARDS

To adhere to the highest level of professionalism in auditing, our senior officers are member of the the Institute of Internal Auditors.

Our Internal Audit Policy and Operations Manual and Internal Audit Standard Operations Procedure Manual set out the policies and procedures that govern the conduct of internal auditing in public sector. They describe the underlying principles, standards, code of ethics for the professional practice of internal auditing and responsibilities to issue relevant, meaningful, well-supported internal audit reports.

6. LATEST NEWS

Refer to the New IPPF and Third Party Risks www.theia.org Newsletter

7. AUDIT RESOURCES

Financial Management Kit - [https://mof.govmu.org/Pages/Financial-Management-Kit-\(FM-Kit\).aspx](https://mof.govmu.org/Pages/Financial-Management-Kit-(FM-Kit).aspx)

FM KIT Volume VI Internal Audit - <https://mof.govmu.org/Pages/Volume-VI.aspx>

IIA Publications - <https://www.theiaa.org/>

NAO Reports - <https://nao.govmu.org/nao/>

8. CONTACT

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