## ABUSIVE ACCUMULATION OF PUBLIC POSTS / TASKS AUDIT MANUAL

## **Table of Contents**

- 1. Introduction
  - 1.1. Purpose of constraints in holding multiple posts in the public sector
  - 1.2. The purpose of drafting a dedicated audit manual
- 2. The objective of the audit
  - 2.1. Audit scope
    - 2.1.1. Legal Framework
      - 2.1.1.1. Auditees
      - 2.1.1.2. The definition of "the second post"
      - 2.1.1.3. Remuneration's limitations
      - 2.1.1.4. Remuneration's ceiling
    - 2.1.2. The specific issue of pensioners working in the public sector
    - 2.1.3. Auditees' obligations
    - 2.1.4. Competent Commissioner's service
- 3. Planning Overview
  - 3.1. General introduction
  - 3.2. Type of audit Assurance Engagements
  - 3.3. Types of assurance engagements
  - 3.4. Informing the auditee
  - 3.5. Understanding the auditee
    - 3.5.1. Procedure
    - 3.5.2. Specific considerations
  - 3.6. Preliminary Risk Assessment
    - 3.6.1. Material risks
    - 3.6.2. Fraud risks
    - 3.6.3. Specific risks
  - 3.7. Audit Approach
    - 3.7.1. Definitions
    - 3.7.2. Types of audit approach

- 3.8. Audit Criteria
  - 3.8.1. Definitions
  - 3.8.2. Sources of audit criteria
- 3.9. Audit Documentation
  - 3.9.1. Audit Evidence
  - 3.9.2. Audit File
- 3.10. Audit Planning Memorandum
- 4. Examination and Reporting
  - 4.1. In case of auditing written representations from the auditees
  - 4.2. In case of auditing the relevant public sector's legal entity

## **ANNEXES**