



Guidelines for the Appointment of Officers

**Fiscal Management Group
(FMG)**

&

**Auditor General Group
(AUGD/AGS)**

2020

All recommendations for appointment and promotion, for all levels, must be supported by a current and favourable Performance Evaluation Report (PER) or Performance Management Appraisal System (PMAS) Report.

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FOREWORD

The following guidelines for the appointment of public officers in the Fiscal Management Group (FMG) are based on the standards governing the group as set out by the former Standards and Monitoring Unit in the Office of the Prime Minister (Cabinet Office).

This document is designed to guide Human Resource Practitioners on the application of the criteria for appointment of Officers in the Fiscal Management Group (FMG). In particular, it highlights the requisite qualifications for appointment at the various levels in this group. Human Resource Managers should note however, that the experience requirements for appointment in this group, particularly at the senior fiscal management levels, as stipulated by the former Standards and Monitoring Unit, are to be adhered to.

Appointment of Officers in the FMG is subject to the assessment of the Financial Administration and Audit (FAA) Selection Board in the following circumstances:

1. Appointment to posts classified at the FMG/PA 2-5;
2. FMG/AS 4 & 5 levels and posts equivalent in responsibility; and
3. Posts being filled on a competitive basis, that is, new or existing at the levels stated above.

Assessments for these posts will be managed and conducted centrally at the Office of the Services Commissions (OSC).

For reclassified/upgraded posts, OSC Circular No. 183, Ref. No. C. 6626³ dated July 1, 2016 is relevant.

For post specific to the Auditor General's Department classified (AUGD/AGS 4-9) please see APPENDIX 1

Office of the Services Commissions
Revised July 10, 2020

ACCOUNTING CLERK SERIES (FMG/AC 1 & 2)

FMG/AC 1

REQUISITE QUALIFICATIONS:

Four (4) GCE O' Level subjects (Grades A-C), CXC (General, Grades 1-3), SSC (Ranges 4 or 5), or City and Guilds Level 3 passes, including a numeric subject and English Language.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for receipt of an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for receipt of salary at the minimum of the FMG/AC 1 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers without the requisite qualification who have ***training that satisfies the qualification criteria, that is, Government Accounting level 1 Module 1***, will be deemed to have satisfied the qualification criteria. The Permanent Officers will be eligible for an acting allowance in accordance with Staff Order No. 6.7.1, while the Temporary Officers will be eligible for payment at the minimum of the FMG/AC 1 salary scale.
- Permanent or temporary Officers without the requisite qualification will only be considered for an acting appointment, or an assignment in a higher post if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or another Officer acting in that post)***.

PERMANENT APPOINTMENT/ PROMOTION

- Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory, may be considered for appointment at this level.
- If the Officer does *not* possess all the requisite qualifications, but has successfully completed Certificate in Government Accounting 1 Module 1, he or she will be deemed to have satisfied the qualifications criteria, and may be considered for appointment at this level, providing that his/her performance and conduct has been satisfactory.

N.B. CXC Grade 3 accepted with effect from June 1998.

FMG/AC 2

REQUISITE QUALIFICATIONS

- Four (4) GCE O' Level subjects (Grades A-C), CXC (General, Grades 1-3), SSC (Ranges 4 or 5), or City and Guilds Level 3 passes, including a numeric subject and English Language.
- Post-secondary Certificate in Accounting, and In-Service training courses in Government Accounting are assets.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for receipt of an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for receipt of salary at the minimum of the FMG/AC 2 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers who do *not* possess all the requisite qualifications but ***have training that satisfies the qualification criteria, that is, Certificate in Government Accounting Level 2 Module 2.*** The Permanent Officers will be eligible for an acting allowance in accordance with Staff Order No. 6.7.1, while the Temporary Officers will be eligible for payment at the minimum of the FMG/AC 2 salary scale.
- Permanent or temporary Officers without the requisite qualification will only be considered for an acting appointment, or an assignment in a higher post if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or another Officer acting in that post).***

PERMANENT APPOINTMENT/ PROMOTION

- Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory, may be considered for appointment at this level.
- If the Officer does *not* possess all the requisite qualifications, but has successfully completed the Certificate in Government Accounting Level 2 Module 2, he or she will be deemed to have satisfied the qualifications criteria, and may be considered for appointment at this level, providing that his or her performance and conduct have been satisfactory.

N.B. CXC Grade 3 accepted with effect from June 1998.

CASHIER SERIES

FMG/CS 1 & 2

REQUISITE QUALIFICATIONS

- Four (4) GCE O' Level subjects (Grades A-C), CXC (General, Grades 1-3), SSC (Ranges 4 or 5), or City and Guilds Level 3 passes, including a numeric subject and English Language.
- Post-secondary Certificate in Accounting, and in-service training courses in Government Accounting and Voucher Preparation are assets;

Only Permanent Officers are permitted to collect Government Funds

The FAA Act - Financial Management Regulations 2011, Section 31 stipulates:

"An Accountable Officer shall not assign the duty of collecting monies to any person other than a permanently appointed Officer except in exceptional circumstances where written approval is given by the Accountable Officer."

Suitable external candidates maybe recruited and appointed on employment. They will be subject to passing the prescribed medical examination in accordance with Staff Order 1.6, and serve the required probationary period as outlined in the letter of appointment. They will also be subject to Regulation 23 (3) of the Public Service Regulations, 1961, which provides that during the probationary period, the appointment of an officer may be terminated following due process.

ACTING APPOINTMENT

Permanent Officers who are acting at these levels should be paid an acting allowance in accordance with Staff Order No. 6.7.1.

N.B. CXC Grade 3 accepted with effect from June 1998.

ACCOUNTING TECHNICIAN SERIES (FMG/AT 1-3)

FMG/AT 1

REQUISITE QUALIFICATIONS (at least one from the list):

- AAT Level 1;
- ACCA-CAT Level 1/Level A;
- Certificate in Public Administration, UWI;
- Certificate in Management Studies, UWI;
- Diploma in Business Administration/Studies from a Community College;
- NVQJ Level 1, Accounting;
- Certificate in Accounting from an accredited University;
- Certificate in Government Accounting Level 1;
- Completion of the first year of the BSc.Degree in Accounting/Management Studies with Accounting, or BBA Degree at an accredited University; or
- Completion of first year of the ASc. Degree in Accounting/Business Administration/ Business Studies from an accredited tertiary institution.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AT 1 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Permanent or temporary Officers without the requisite qualification will *not* be considered for an acting appointment or an assignment in vacant posts.
- These Officers will *only* be considered for an acting appointment or an assignment if they are recommended **consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting)**;

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

FMG/AT 2

REQUISITE QUALIFICATIONS (at least one from the list):

- AAT Level 2;
- ACCA-CAT Level B/Level 2;
- NVQJ Level 2, Accounting;
- Certificate in Accounting from an accredited University;
- Completion of second year of the BSc. Degree in Accounting/Management Studies with Accounting or BBA Degree at an accredited University;
- ASc. Degree in Business Studies/ Business Administration/Management Studies;
- ASc. Degree in Accounting from the Management Institute for National Development (MIND); or
- Certificate in Government Accounting Level 2.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AT 2 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Permanent or temporary Officers without the requisite qualification will not be considered for an acting appointment or an assignment in vacant posts.
- These Officers will only be considered for an acting appointment or an assignment if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting)***.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory, may be considered for appointment at this level.

FMG/AT 3

REQUISITE QUALIFICATIONS (at least one from the list):

- AAT Level 3;
- ACCA-CAT Level C/Level 3;
- ACCA Level 1;
- NVQJ Level 3, Accounting;
- Diploma in Accounting from an accredited University or Community College;
- ASc. Degree in Business Studies/Business Administration from an accredited tertiary Institution;
- ASc. Degree in Accounting, MIND;
- Diploma in Government Accounting, MIND, Government Accounting Levels 1, 2 & 3;
- BSc. Degree in Accounting or Management Studies with Accounting;
- BBA Degree; or
- Successful completion of 3 years of any of the Bachelor's Degree programmes mentioned above.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AT 3 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will not be considered for an acting appointment or an assignment in vacant posts.
- These Officers will only be considered for an acting appointment or an assignment if they are recommended **consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting)**.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

PROFESSIONAL ACCOUNTING SERIES (FMG/PA 1-5)

FMG/PA 1

REQUISITE QUALIFICATIONS (at least one from the list):

- AAT Level 3;
- ACCA-CAT Level C/level 3;
- ACCA Level 1;
- NVQJ Level 4, Accounting;
- Diploma in Accounting from an accredited University or Community College;
- ASc. Degree in Business Studies/Management Studies/Business Administration from an accredited tertiary Institution;
- ASc. Degree in Accounting, MIND;
- Diploma in Government Accounting, MIND, Government Accounting levels 1, 2 &3; or
- BSc. Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/PA 1 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will *not* be considered for an acting appointment or an assignment in vacant posts.
- These Officers will *only* be considered for an acting appointment or an assignment if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting)***.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level;

To move beyond the Proficiency Bar (PB) of the salary scale, Officers will require a satisfactory Performance Management Appraisal System (PMAS) Report and should attain a 75% pass mark to be eligible, or a satisfactory Performance Evaluation Report (PER).

FMG/PA 2

REQUISITE QUALIFICATIONS:

- Bachelor's Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University or;
- ACCA Level 2 or;
- NVQJ Level 5, Accounting; or
- ASc. Degree in Accounting, MIND along with the Diploma in Government Accounting, MIND.

ACTING APPOINTMENT/ASSIGNMENT:

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/PA 2 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will not be considered for an acting appointment or an assignment in vacant posts.
- These Officers will only be considered for an acting appointment or an assignment if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting).***

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory, may be considered for appointment at this level.

FMG/PA 3

REQUISITE QUALIFICATIONS:

- Bachelor's Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University or;
- ACCA Level 2 or;
- Asc. Degree Accounting, MIND, along with the Diploma in Government Accounting, MIND.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of his/her acting appointment;
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/PA 3 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will *not* be considered for an acting appointment or an assignment in vacant posts.
- These Officers will *only* be considered for an acting appointment or an assignment if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting).***

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory, may be considered for appointment at this level.

FMG/PA 4

REQUISITE QUALIFICATIONS:

- BSc. Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University or;
- Post-Graduate Degree in Accounting/Financial Accounting or;
- Practising Chartered Accountant and a Member of a designated professional accounting Body or;
- ACCA Level 2 or 3.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/PA 4 salary scale, during the period of their assignment.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

FMG/PA 5

REQUISITE QUALIFICATIONS:

- BSc. Degree in Accounting/Management Studies with Accounting or BBA Degree from an accredited University or;
- Post-Graduate Degree in Accounting/Financial Accounting or;
- Practising Chartered Accountant and a Member of a designated professional accounting Body or;
- ACCA Level 2 or 3.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of his/her acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/PA 5 salary scale, during the period of their assignment;

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

AUDIT CLERK

FMG/AUC 1

REQUISITE QUALIFICATIONS:

- Four (4) GCE O' Level subjects (Grades A-C), CXC (General, Grades 1-3), SSC (Ranges 4 or 5), or City and Guilds Level 3 passes, including a numeric subject and English Language or;
- AAT Level 1 or;
- ACCA-CAT Level A/Level 1 or ;
- Certificate in Accounting from an accredited University or;
- Completion of first year of the BSc. Degree in Accounting or Management Studies with Accounting or BBA Degree from an accredited University; or
- Post-secondary Certificate in Accounting, and In-Service training courses in Government Accounting are assets.

ACTING APPOINTMENT/ASSIGNMENT

- Officers who possess more than the requisite qualifications are eligible for payment of salary above the Qualification Bar, (QB) during the period of their acting appointment/assignment at this level.
- Officers who possess the requisite qualifications are to be paid an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment at this level.

If an Officer while in his/her substantive post acquires post-secondary qualification, the Officer's salary should be adjusted above the QB.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

N.B. CXC Grade 3 accepted with effect from June 1998.

AUDITING SERIES (FMG/AS 1-5)

FMG/AS 1

REQUISITE QUALIFICATIONS:

- ASc. Degree, AAT Diploma, ACCA-CAT Level 3 or equivalent qualifications¹;
- ACCA Level 1.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AS 1 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will *not* be considered for an acting appointment or an assignment in vacant posts.
- These Officers will *only* be considered for an acting appointment or an assignment if they are recommended **consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting)**;

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory, may be considered for appointment at this level.

¹ *Equivalent qualification for AS 1 refer to ACCA Foundation Courses including, but not limited to the Knowledge Module-F1-F3 which is equivalent to AAT Technician or CAT Technician.*

FMG/AS 2

REQUISITE QUALIFICATIONS

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics².
- ACCA Fundamentals or; equivalent and no experience.
- ASc. Degree, AAT Diploma, ACCA-CAT Level 3 or equivalent qualification¹; plus at least two (2) years auditing or accounting experience.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AS 2 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will not be considered for an acting appointment or an assignment in vacant posts.
- These Officers will only be considered for an acting appointment or an assignment if they are recommended **consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting)**.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

¹ Equivalent qualification for AS 1 refer to ACCA Foundation Courses including, but not limited to the Knowledge Module-F1-F3 which is equivalent to AAT Technician or CAT Technician.

² These Degrees do not preclude the acceptance of other Degrees as the trend in auditing is to build a multidisciplinary audit team. Completion of ACCA Skills Module, F4-F9 is equivalent to a First Degree.

FMG/AS 3

REQUISITE QUALIFICATIONS

- First Degree preferably in Accounts, Finance, Business Administration, Management Economics²
- ACCA Fundamentals or equivalent; plus, over two (2) years but less than five (5) years' experience in the specialized area.

Successful completion of relevant government auditing courses and professional audit training³ would be an asset.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of his/her acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AS 3 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will not be considered for an acting appointment or an assignment in vacant posts.
- These Officers will only be considered for an acting appointment or an assignment if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting).***

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

² These Degrees do not preclude the acceptance of other Degrees as the trend in auditing is to build a multidisciplinary audit team. Completion of ACCA Skills Module, F4-F9 is equivalent to a First Degree.

³ Completion of ACCA Essentials Module, Papers P1-P7 is equivalent to a Post Graduate Degree.

FMG/AS 4

REQUISITE QUALIFICATIONS

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics²
- ACCA Fundamentals or equivalent; plus, over five (5) years' auditing experience and relevant experience in the specialized area.

Successful completion of relevant government auditing courses and professional audit training³ would be an asset.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AS 4 salary scale, during the period of their assignment.

OFFICERS WITHOUT THE REQUISITE QUALIFICATIONS

- Officers permanent or temporary without the requisite qualification will *not* be considered for an acting appointment or an assignment in vacant posts.
- These Officers will *only* be considered for an acting appointment or an assignment if they are recommended ***consequent on the grant of vacation/maternity leave to the incumbent (or consequential acting).***

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

² *These Degrees do not preclude the acceptance of other Degrees as the trend in auditing is to build a multidisciplinary audit team. Completion of ACCA Skills Module, F4-F9 is equivalent to a First Degree.*

³ *Completion of ACCA Essentials Module, Papers P1-P7 is equivalent to a Post Graduate Degree.*

FMG/AS 5

REQUISITE QUALIFICATIONS

- First Degree preferably in Accounts, Finance, Business Administration, Management or Economics² or
- ACCA Fundamentals plus over 6 years auditing experience and relevant experience in the specialized area.

Successful completion of relevant government auditing courses and Professional Audit training³ would be an asset.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AS 5 salary scale, during the period of their assignment.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

² *These Degrees do not preclude the acceptance of other Degrees as the trend in auditing is to build a multidisciplinary audit team. Completion of ACCA Skills Module, F4-F9 is equivalent to a First Degree.*

³ *Completion of ACCA Essentials Module, Papers P1-P7 is equivalent to a Post Graduate Degree.*

FMG/AS 6

REQUISITE QUALIFICATIONS

- ACCA Professional/CPA/Masters in a relevant field plus seven (7) years progressively responsible experience.
- Successful completion of relevant government auditing courses and Professional Audit training³ would be an asset.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AS 6 salary scale, during the period of their assignment.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

³ Completion of ACCA Essentials Module, Papers P1-P7 is equivalent to a Post Graduate Degree.

FMG/AS 7

REQUISITE QUALIFICATIONS

- ACCA Professional/CPA/Masters in a relevant field; plus, eight (8) years' progressively responsible experience.
- Successful completion of relevant government auditing courses and Professional Audit training³ would be an asset.

ACTING APPOINTMENT/ASSIGNMENT

OFFICERS WITH THE REQUISITE QUALIFICATIONS

- Permanent Officers who possess the requisite qualifications are eligible for an acting allowance in accordance with Staff Order No. 6.7.1, during the period of their acting appointment.
- Temporary Officers who possess the requisite qualifications are eligible for payment of salary at the minimum of the FMG/AS 7 salary scale, during the period of their assignment.

PERMANENT APPOINTMENT/PROMOTION

Officers who possess the requisite qualifications and whose performance and conduct have been satisfactory may be considered for appointment at this level.

³ Completion of ACCA Essentials Module, Papers P1-P7 is equivalent to a Post Graduate Degree.

See Appendix for Professional Qualifications and Government Training Courses.

APPENDIX – 1

AUDITOR GENERAL'S SERIES

(AUGD/AGS 4-9)

Assistant Auditor

(AUGD/AGS 4)

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- ASc. Degree in Accounting;
- AAT Level 3;
- ACCA-CAT Level 3;
- ACCA Level 1;
- Diploma in Accounting from a recognized University;
- Bachelor's Degree in Accounting, Finance, Business Administration, or Management Studies with Accounting.

AUDITOR

(AUGD/AGS 5)

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- ACCA Fundamentals or equivalent with no experience.
- Qualification at AGS 4 plus at least two (2) years' experience in Auditing or Accounting.
- Bachelor's Degree in Accounting, Finance, Business Administration, or Management Studies with Accounting.

Senior Auditor

(AUGD/AGS 6)

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- ACCA Level 2 or
- ACCA Fundamentals with more than two (2) years' experience.
- Bachelor's Degree in Accounting, Finance, Business Administration, or Management Studies with Accounting.

Director, Auditor

(AUGD/AGS 7)

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- ACCA Level 2 or 3.
- Bachelor's Degree in Accounting, Finance, Business Administration, or Management Studies with Accounting.

Postgraduate training in Accounting is an Asset.

Principal Auditor

(AUGD/AGS 8)

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- ACCA Professional or CPA or
- Master's Degree in Accounting, Finance, Business Administration, or Management Studies with Accounting.

Postgraduate training in Accounting is an asset.

Deputy Auditor General

(AUGD/AGS 9)

MINIMUM REQUIRED EDUCATION AND EXPERIENCE

- ACCA Professional or CPA or
- Post Graduate qualification in Accounting or Management or other relevant field ;plus
- 8 years progressively responsible experience
- Successful completion of relevant government auditing courses and professional audit training would be an asset.

APPENDIX – 2

PROFESSIONAL QUALIFICATIONS FOR INTERNAL AUDITORS

LEVEL	QUALIFICATION	OFFERING INSTITUTIONS
Seniors to Chief Internal Auditor	Association of Certified Chartered Accountants – ACCA	Available locally through the institute of Chartered Accountants of Jamaica (ICAJ) (Affiliated with ICAJ)
	Certified Professional Accountant – CPA (USA)	Available locally, exams done in the USA
	Certified General Accountant – CGA (Canadian equivalent to ACCA & CPA)	Certified Government Accountants Association/available on line (Affiliated with the ICAJ)
	Certified Internal Auditors – CIA	Institute of Internal Auditors available online
	Certified Government Auditing Professional – CGAP	Institute of Internal Auditors/available online
	Certified Fraud Examiner-CFE	Association of Certified Fraud Examiners/available on line
Junior Auditors	Certified Accounting Technician – ACCA CAT Accounting Technician – AAT	Institute of Chartered Accountants of Jamaica (ICAJ)/available locally (Affiliated with the ICAJ)
IT Auditors	Certified Information Systems Auditor – CISA Certified in the Governance of Enterprise IT – CGEIT *Certified Information Security Manager (CSIM)	ISACA/available on line (previously Information Systems Audit and Control Association, ISACA now goes by its acronym only, to reflect the broad range of IT governance professionals it serves).

Guidelines for the Appointment of Officers in the Fiscal Management Group (FMG) - 2020

LEVEL	QUALIFICATION	OFFERING INSTITUTIONS
	*Certified Information Systems Security Professional (CISSP)	Certified Information Systems Security Certification Consortium/available on line.

**Certification for officers who will be conducting security reviews/assessments*

APPENDIX - 3

NOTE ON THE CURRENT EQUIVALENT FOR ACCA MODULES

1. Completion of ACCA Knowledge Module, F1 – F3 is equivalent to AAT Technician or CAT Technician.
2. Completion of ACCA Skills Module, F4 – F9 is equivalent to a First Degree.
3. Completion of ACCA Essentials Module, Papers P1-P7 is equivalent to a Post Graduate Degree.

NOTES