

**32 Annex - Financial Control**

**262. DECREE ON TITLES OF INTERNAL AUDITORS**

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## 262. DECREE ON TITLES OF INTERNAL AUDITORS

Pursuant to Article 36, paragraph 2 of the Law on Public Internal Financial Control System (Official Gazette of Montenegro 73/08) and Article 9, paragraph 2 of the Law on Salaries of Civil Servants and State Employees (Official Gazette of the Republic of Montenegro 27/04 and the Official Gazette of Montenegro 17/07 and 27/08), at its session held on 12 March 2009, the Government of Montenegro adopted the following

**DECREE**  
**on Titles of Internal Auditors**  
**I GENERAL PROVISION**  
**Article 1**

This Decree shall regulate the titles of internal auditors, the requirements for acquisition of titles and arrangement of titles into salary grades.

**II INTERNAL AUDITOR TITLES**  
**Article 2**

The titles of Internal Auditor (hereinafter: titles) shall be:

- Superior Internal Auditor;
- Senior Internal Auditor, and
- Junior Internal Auditor.

**III REQUIREMENTS FOR ACQUISITION OF TITLES**  
**Article 3**

The requirements to be met by internal auditors for acquiring titles shall be as follows:

- Superior Internal Auditor – a university degree, minimum five years of working experience, two of them on tasks related to auditing;
- Senior Internal Auditor – a university degree, minimum three years of working experience, two of them on tasks related to auditing, financial control or accounting and financial matters;
- Junior Internal Auditor – a university degree, minimum two years of working experience on tasks related to auditing, financial control or accounting and financial matters;

**IV ARRANGEMENT INTO SALARY GRADES**  
**Article 4**

The titles of internal auditors as provided for by this Decree shall be arranged into the following salary grades:

TITLE	SALARY GRADES	
	FROM	TO
Superior Internal Auditor	10	8
Senior Internal Auditor	12	10
Junior Internal Auditor	14	12

**V FINAL PROVISION**  
**Article 5**

This Decree shall enter into force on the eighth day following that of its publication in the Official Gazette of Montenegro.

Ref.no.: 03-3309

Government of Montenegro

Podgorica, 05 March 2009

Prime Minister

Milo Djukanovic