

Audit Service Bulletin

Vision : To become a world class supreme audit institution, delivering professional, excellent and cost effective auditing services

Show keen interest in financial expenditure to reduce infractions - A-G tasks CEOs

Mr Johnson Akuamoah Asiedu, the Auditor-General (A-G), has called on heads of public institutions to show keen interest and heighten their supervisory role over finances, areas of revenue and expenditure in their institutions.

This would help in reducing the number of irregularities and financial infractions recorded in public institutions in

the country.

The 2020 A-G's report indicates that financial irregularities committed by various Ministries, Departments and Agencies including cash, payroll, procurement, tax, stores, rent and contract irregularities, amounted to GH¢ 2,053,176,449.85

The A-G made the call at the launch of the 2021 Financial Audits in Accra on the theme

“Ensuring Fiscal Sustainability Through Revenue Collection and Accounting – The Role of the State Auditor”.

The event also saw an exposition on “Citizeneye,” a mobile application that enables Ghanaians to rate and report issues relating to public services in the country for prompt action.

• Continued on page 02

In this issue:

- ⇒ Show keen interest in financial expenditure to reduce infractions - 01
- ⇒ Supervising for results - 02
- ⇒ Construction of regional and district offices in pictures - 03
- ⇒ Do you have self-control-04
- ⇒ Chronic kidney disease - another silent killer - 04



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• Continued from page 01

This formed part of efforts by the Audit Service in implementing the Whistle Blower Act, 2006 (Act 720), as the app provides anonymity for individuals who made report to the Service.

Mr. Asiedu lauded government for support given to the Service in carrying out its mandate, in the form of budget increment, financial clearance to recruit more staff, and buy cross-country vehicles for

operational purposes.

Mrs. Abena Osei-Asare, Deputy Minister for Finance in a speech asked the A-G to provide an update of actions taken to address irregularities reported in previous audit reports.

The Minister also urged the A-G to name, shame and surcharge persons who misappropriated public funds to serve as a deterrent, saying such a measure would help gain public confidence in the work

of the Service.

About the work of the Service, the Deputy Minister called for more public education on the work of the service, including explaining technicalities contained in the reports.

For his part, a member of the Council of State, Prof. Daniel Naa Bagah, who chaired the event, advised auditors to be professional in the discharge of their duties.

Supervising for results - Jacob S. Essilfie (AAG/PSAD)



Supervision is pivotal in the of production of a product or service if high quality is the objective. ISSAI 3000, 2016 (IFPP Performance Audit Standards, 2019) recommends that a SAI should ensure the work of every auditor at each level and phase of the audit process is supervised. This is to ensure that our audit products meet our SAI and international standards. Supervision is the function of overseeing the work of somebody and to offer feedback. The primary purpose of supervision is to develop knowledge and skill in others, maintain quality standards and to provide support to the person or team under supervision. In GAS, staff and teams are commonly supervised by a staff with a higher rank and their functions are to provide technical knowledge, give instructions and implement GAS rules, convert goals, policies and resources into audit products and services to mention a few.

Supervision of an audit assignment involves quality control, cost control and time control. In quality control, typically, the supervisor reviews the audit process to ensure that all the needed steps are taken and provides feedback to cure poor work. He/she reviews draft reports searching for defects in the draft and bringing it to the attention of the audit team to rectify. The feedback process must be constructive to the team and in a way not to deteriorate the relationship between the supervisor and the team.

The audit assignment is to be executed within a budget, and it is the duty of the supervisor to ensure that the cost of the audit assignment is not exceeded unnecessarily. This involves making sure the auditors stick to their plan. The plan can only be revised with approval of management. Sometimes auditors on the field come to the realization that, their initial idea about an audit is not consistent with the information they are gathering change the course of the audit without the knowledge of the supervisor. The supervisor should put his "thumb" on the audit assignment to prevent such occurrences.

Audit reports must be completed and delivered by the planned time frame. It is the duty of the supervisor to help GAS deliver its message at the right time. GAS communicates with Parliament and citi-

zens through its reports, so late delivery of report renders the information in the report stale. The issues raised in the report may cease to be relevant, thus rendering the report ineffective. In time control, the supervisor must bring his knowledge in project management to bear. At the beginning of the project, the supervisor would have approved an activity plan for the audit assignment which should be a guide for all actions to be taken on the assignment. If the supervisor did not review this activity plan well to ensure that times allocated to each activity is reasonable, the plan would not be useful and would be set aside. Many a time, auditors fail to see the activity plan as a tool to guide the implementation of the audit. Just as we have observed in many entities, such plans are produced because we see it a requirement to obtain resources rather than a tool to help manage a process.

Being a supervisor requires one to improve upon his/her leadership qualities. There are many resources that can provide help to the supervisor in dealing with his/her supervisees. There is the 31-leadership behaviour taxonomy that can be useful for supervisors. Additionally, one must improve upon his/her emotional intelligence (EI). It is a well-known fact that people with appreciable level of EI relates with their peers and subordinates better. EI has to do with understanding your own emotions and that of others and using the knowledge to make useful decisions.

In dealing with the subordinates the supervisor must always set the example. The example should be good to be the model for the subordinates to follow. Many supervisors fail because they are unaware that their subordinates mimic their actions and behaviour and thus, if they behave inappropriately, the subordinates pick the bad acts as their example of good behaviour. Sometimes the team loses the enthusiasm to perform the tasks assigned. The supervisor should notice this and provide the necessary inspiration for the team to boost their commitment level to work. Inspiration may take the form of motivational talk or the supervisor

showing empathy.

The supervisor should develop his/her skills in coaching to be able to coach the audit team entrusted to him/her. He should be able to identify the weaknesses in the team and coach the weak for better performance. Another thing that many supervisors fail to do is to ensure that auditors are assigned clear roles to reduce confusion of roles and duplication of tasks. The supervisor should be conversant with the audit processes and all activities needed to be performed to complete the audit assignment. The supervisor then assigns tasks and roles based on the competence, skill, and level of each team member.

Conflicts often show up in teams in the form of disagreements. If not managed, these disagreements can reduce work performance of the team. The supervisor should demonstrate his ability to resolve these conflicts in teams for cohesiveness and harmonious work. Lastly, I would like to mention that, for the supervisor to ensure his assignments are completed needs to work on obtaining resource needed for the task for the team.

Being a supervisor is exciting in that the supervisor is the link between senior management and the team. The position offers one the opportunity to develop his/her leadership potentials for higher laurels in the future.

Articles and contributions are welcome



Construction of regional and district offices in pictures



Do you have self-control - Andrew L. Banou (AD/Bolgantanga)



A person without self-control is like a city with broken-down walls.

People with self-control master their appetite. They do not let their cravings master them. Unless you master your appetite for sex, food and other pleasures you will get nowhere in life.

People with self-control watch

their words. They put their minds in gear before opening their mouths. Be careful what you say and protect your life. A careless talker destroys himself.

People with self-control restrain their reactions. How much can you take before you lose your temper? If you are sensible, you will control your temper. When someone wrongs you, it is a great virtue to ignore it.

People with self-control stick to

their schedule. If you don't determine how you will spend your time, then others will decide for you. Be very careful, then, how you live - not as unwise but as wise, making the most of every opportunity, because the days are evil. People with self-control manage their money. They learn to live on less than what they make and they invest the difference. The value of a budget is that it tells your money where you want it to go rather than

wondering where it went. In the house of the wise are stores of choice food and oil, but a foolish man devours all he has.

People with self-control maintain their health. That way they can accomplish more and enjoy their achievements. Learn to appreciate and give dignity to your body.

In what areas do you need to develop self-control? The disciplines you establish today will determine your success tomorrow.

Chronic kidney disease - another silent killer

Kidney disease is a major public health concern. It often goes undetected until it is very advanced. Unfortunately, this is when someone would need dialysis or a transplant. The key is to find kidney disease before the trouble starts. Finding and treating kidney disease early can help slow or even stop it from getting worse. But if it gets worse, it can lead to kidney failure. If your kidneys fail, you will need dialysis or a kidney transplant to stay alive. Regular testing for everyone is important, but it is especially important for people at risk.

Healthy kidneys have many important jobs. They remove waste products and extra water from your body, help make red blood cells, help keep your bones healthy and help control blood pressure. When you have kidney disease, kidney damage keeps the kidneys from doing these important jobs the way they should. Kidney damage may be due to a physical injury or a disease like diabetes, high blood pressure, or other health problems. If you have kidney disease, you may need to take medicines, limit salt and certain foods in your diet, get regular exercise, and more. Knowing if you are at risk for kidney disease is the first step toward leading a healthier



life.

Anyone can get kidney disease at any age. However, some people are more likely than others to get it. These are the five main risk factors of kidney disease:

- ◆ Diabetes (you or your family)
- ◆ High blood pressure (you or your family)
- ◆ Heart disease (you or your family)
- ◆ Family history of kidney failure, diabetes, or high blood pressure
- ◆ Obesity

Kidney diseases are on the rise globally and in Ghana. About 13% of Ghanaians have chronic kidney disease and many are dying on daily basis from kidney diseases.

The risk of kidney disease is increased among Ghanaians because of the increasing number of people with hypertension. In Ghana, it is estimated that about one out of three adults have hypertension. Unfortunately, up to about 50 percent of patients with hypertension presenting to a tertiary hospital in Ghana also

have kidney disease as shown by an earlier study in a tertiary hospital. Diabetes also affects about 7% of the population and is known to be the second most common cause of chronic kidney disease in Ghana.

Chronic infections such as Human Immunodeficiency Virus (HIV), hepatitis B, hepatitis C and syphilis are also known causes of chronic kidney disease.

The rampant use of herbal medication of various forms as well as the abuse of pain medications among the populace also increases the risk of kidney damage. We have many reported cases of herbal medications causing kidney disease acutely and chronic kidney disease in the long run.

In most old male patients, the presence of enlarged prostates which cause obstruction to urine flow can affect the kidneys in a long run if the obstruction is not relieved in time.

It is also common knowledge that blacks have a higher risk for de-

veloping kidney disease and hence caution is advised. They tend to have poorly controlled hypertension and aggressive forms of kidney disease which respond very poorly to medications and therefore progress to kidney failure.

Chronic kidney diseases present late in most cases because in early disease, there are no symptoms. Do not wait for symptoms because that might be late. It is essential to always ensure you look out for the risk factors discussed, avoid herbal and even orthodox medications such as pain killers that affect the kidneys and always check your kidney functions regularly so that kidney disease can be diagnosed early and duly managed to prevent kidney failure.

Get regular screening at least once a year if not at risk and even every 6 months if at risk and see a nephrologist (kidney doctor) if you have any questions.

Live a healthy lifestyle. Be sure to exercise, eat a healthy diet, lose weight if needed, avoid smoking, and limit alcohol. A healthy lifestyle can keep you from getting kidney disease, and it can also help slow or stop kidney disease from getting worse.

Source: <https://www.kidney.org> & <https://www.graphic.com.gh/>

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Evans Owusu Sarfo

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Hails from Obomeng-Kwahu in the Kwahu East District of the Eastern Region

Joined the Service in March 2012

Favourite food is Banku and Okro Soup

Hobbies are reading and playing table tennis