



# Audit Service Bulletin

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

## The situational leader - Jacob S. Essilfie (Assistant Auditor-General, Performance Audit Unit)



Many people have misconceptions about who a situational leader is. I have heard people explaining it as a person who because of a crisis takes over the control of affairs and thus emerges as the leader. Many people when asked what type of leader they are, reply, "a democratic leader". Almost no one wants to associate him/herself with being autocratic. The situational leader can be democratic, autocratic or in-between depending on the situation.

### Managing people

Think about yourself, the time you joined the Service as a novice auditor. What was your competence, experience and attitude to carry out many of the assignments you effortlessly do today. As you worked for a while and gained some understanding of audit procedures, how did your team leader treat you when it came to assigning tasks to you? Look back to the time you had some good audit experience to undertake many of the assignments, how did your team leader deal with you on assigning you work? Finally, let's remember the days when we knew in ourselves that we had acquired all the audit skills and ready to perform tasks our team leader assigned us. These four scenarios called for different types of styles the leader used to manage the staff to accomplish the given task.

### Leadership styles

A team leader should not see him/herself as democratic or autocratic. There are times when you have to be directive with people, telling them what to do and how to do things. There are other times when it's appropriate to participate and involve others in the decision making. The leader should be concerned about getting the job done and also about his/her people. As a team leader, you should have a positive attitude about both the job and your staff. Behaviours team leaders engage in are classified as task behaviour and relationship behaviour. In task behaviour, the leader engages in spelling out the duties and responsibilities of an individual or group. The behaviours include telling people what to do, how to do it, when to do it, where to do it and who is to do it. Relationship behaviour is when the leader engages in a two-way open communication with the team member. The behaviour includes listening, encouraging, facilitating, providing clarification and giving socio-emotional support. Out of these two relationships, various styles emerge to deal with staff to get them to perform.

Assessing the situation

The team leader must build the skill of assessing the competence and motivation of each team member and change his style accordingly. The key to influencing others is to understand how committed and competent the person is for the job at hand. People like some jobs better than others and people do some jobs better than others. So, the team leader must look specifically at each person and what he/she wants each person to do. If the team member is not interested in the task and would prefer not doing it, it may be necessary to use close supervision. However, if the staff is doing a job that is exciting to him/her that they find challenging, close supervision may not be necessary. It all comes to the readiness of the team member for the job at hand, that is, his/her ability (knowledge, experience and skill) and willingness (confidence, commitment and motivation).

### Assessing the situation

Selecting Appropriate styles

Four different styles are employed to deal with the various permutations of the staff's ability and willingness to perform the assigned job. The styles arising from perming the leader's task behaviour and relationship behaviour are "Telling" (autocratic), "Selling" (coaching), "Participating" (democratic) and "Delegating" (laissez-faire) to deal with the situation at hand.

### Selecting Appropriate styles

Conclusion

So, the task at hand coupled with the ability and willingness of the staff will determine the style the leader would adopt to get team members to execute a job. This technique for dealing with people in different situations was developed by Dr Hersey and Blanchard. The situational leader uses the situation at hand to develop and grow his/her team members. The leader wins, the member wins and Audit Service wins.

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Articles and contributions are welcome from staff

### Audit Service anthem

Music : James Quao

Lyric: Audit Service

Rearranged : Alfred K. Essel

Unison :

For accountability and probity to prevail  
rely on Audit Service.2x

Chorus:

We are the state's Auditors.  
We safeguard the assets of Ghana  
We ensure judicious use of state's monies to build Ghana our motherland.

For One person

1.To enhance accountability, probity, and transparency.

- 2.We ensure judicious use of the state's monies.
- 3.To safeguard the assets of Ghana.
4. To utilize all public resources for good governance on behalf of the people of Ghana.



Members of the Audit Service Choir in action

### Upcoming events

\*April 2023

**Audit Launch**

\*May 2023

**AFROSAI-E Strategic Review and 19th Governing Board Meeting at Accra Marriott Hotel**





## Auditor-General calls on staff to be diligent

The Auditor-General, Mr. Johnson Akuamoah Asiedu, has called on staff of the Service to be diligent in their approach to work and perform with the spirit of dedication in the execution of duties.

Mr. Asiedu noted that the general public had in recent times taken keen interest in the operations of the Service and annual reports had become topical discussion in the public space when released.

"Gone are the days when we write our report nobody cares, nobody is interested in it but now I know, and you know that when the Audit Service writes one sentence it makes national news and for a week or more it becomes topic for discussion".

This, he said, required the auditor to be accurate and have sufficient evidence to support the work because the public is ready to challenge the audit.

Mr. Asiedu gave the advice at the Services' annual thanksgiving service held in Accra to celebrate the awesomeness of God throughout the preceding year and to usher in the new



The Auditor-General, Mr Asiedu and Reverend Clement Odoom



year.

Scripture readings and prayers were interspersed with hymns and songs of praise by the Audit Service Choir for the goodness of God for the heights achieved by the Service.

The thanksgiving service was also replicated at the regional offices of the Service across the country.

Highlighting, the achievements of the

Service in 2022, Mr. Asiedu said, the Service was able to recover GH¢2.2billion from audit recommendations to its recovery account at the Bank of Ghana as well as GH¢4million from unearned salaries which would be paid into the consolidated accounts.

The Auditor-General also noted that the Service was able to submit 13 Auditor-General's reports to Parliament before the constitutional deadline June 30.

He therefore commended staff for their selfless service in the year under review and urged them to count their achievements and make amends of their shortcomings and to thank God for the blessings and protection throughout the year.

The Auditor-General announced that in this year's report financial infractions that are recoverable would be separated from administrative infractions to achieve public understanding of the audit reports.

In a word of exhortation, Reverend Clement Odoom of Imitate Christ Ministries, urged staff to inculcate the habit of thanksgiving by focusing on the positive aspects of life rather than the negative.

He said the difficulties that people encounter tend to make them less appreciative of the goodness of God in their lives. He said Christians needed to learn to always have faith in God and desist from murmuring and complaining because being grateful also attracts blessings from the Almighty God.



## Western North Regional Office holds annual thanksgiving service

The Western North Regional office of the Audit Service has held its annual thanksgiving service in Sefwi Bekwai in the Bibiani-Anwhiaso-Bekwai Municipality.

The annual thanksgiving service was held to herald in the New Year and express gratitude to God for the blessings he provided throughout the previous year and the heights that were attained.

The service held at the Grounds Centre Assemblies of God church in Sefwi Bekwai was attended by Regional and District officers from Bibiani, Sefwi Wiawso, and Enchi. Staff members expressed their apprecia-



Western North Regional Auditor, praised the staff for their selfless work during the reviewed year and urged them to reflect on their accomplishments, make amends for their mistakes, and give

thanks to God for his blessings and protection.

He said that through their dedication to the Service in the region, out of a target of 202 audits, his outfit achieved 216. This gave the Audit Service a completion rate of 107%.

According to Mr. Lamptey, they were able to deliver by meeting their deadlines, going above and beyond the goal they had set for themselves, and recovering some funds that had been mistakenly paid to individuals.

"Our philosophy is that for every cedi the government of Ghana invests in the institution, we should be able to

recover 3 pesewas through mistakes, infractions, etc,"

The Western North Regional Auditor added that, regarding their value for creation and benefits to the citizenry, their audits in 2022 made a total of GH¢150,000.00 into the consolidated fund.

According to him, the office, which had issues with human capacity, broken down vehicles, deficiency issues, and the availability of laptops for staff to discharge their duties, was addressed by the Auditor General as those vehicles were repaired and new laptops were provided to augment their services.

Mr. Samuel Nii Odartey Lamptey said despite their achievements, there is a need for his outfit to be a model institution for their stakeholders; as such, they should free themselves from the conformity of others in all forms of unethical behaviours such as charging clients and negotiating on audit findings.









## Audit Service organises pension clinic for forty-six retirees

Audit Service has organised a day's Pension Clinic in Accra for 46 officers of various ranks who are due to retire from active service in 2023.

The retiring staff who have served in various capacities for periods ranging between 15 and 41 years consist of both Management, Senior, and Junior staff.

The aim of the pension clinic was to take the soon to retire staff through the retirement procedures, healthy lifestyles, stress management, life after work, and investment options.

The Deputy Auditor-General in charge of Finance, Administration and Human Resource Development, Mr. Mohammed Zakaria Ali, who

represented the Auditor-General, commended the staff for their allegiance and dedication to work.

He expressed the gratitude of the Board and Management to the officers and wished them well in their various endeavours.

Mr. Emmanuel Kofi Sackey, Head of Legal Department at the Social Security and National Insurance Trust (SSNIT) advised the staff not to be spendthrift when they receive their retirement packages but invest to assure themselves of a reliable income stream whilst comfortably resting from their toils. He also guided the officers on preparation of wills and the repercussions of a person dying interstate.

Mrs. Bridget Amoako-Atta, a Clinical Psychologist at the Pantang Hospital entreated the participants to prepare mentally and physically to deal with post retirement challenges. She recommended various strategies retiring persons must adopt in ensuring a smooth transition from a 'professional life' to 'life after work'.

She advised all retirees to be health conscious, spend quality time with families, build social networks, engage in voluntary activities, and

reconnect with old friends. Mrs. Yvette Barnor, an Assistant Director of Audit took the officers through pension processing, pension and gratuity, re-computation of gratuity, death gratuity and commuted pension procedures.

The Audit Service Divisional Union of the Public Service Workers Union presented citations to the retiring officers for their meritorious service. The President of the Ghana Audit Service Pensioners Association (GASPA), Mrs. Abigail Paintsil, who graced the occasion entreated the officers to join GASPA and outlined some benefits member stand to gain.

## How much is your integrity? - Andrew L. Banou (Assistant Director, Zebilla Audit Office, UER)



Have you ever sat down to weigh your integrity? Have you ever pondered on how much your integrity may have cost if it were sold?

Would it have been weighty or negligible? Would your integrity be chaff or an exceptionally invaluable commodity if it were auctioned?

Integrity means self-accountability. It is doing the right thing not because someone else is watching but even if no one else is. It is holding one's self accountable to action and inaction of theirs. It is owing humanity a duty of upholding values no matter the circumstances.

Integrity is like air. It may look cheap but in reality very expensive. It is like salt. You may not know its importance until it's absent from the soup.

An Organization without men and women of integrity can barely stand. Many organizations failed to grow because of the lack of integrity among staff.

Integrity is everything. Integrity is love. It is honesty. It is maturity and chastity. Integrity is the mother of all values. An Institution loses its value when their staff have no integrity in their lives.

Can you handle government property like it was yours? Integrity, like the Biblical Joseph, can you resist the beauty of a Potiphar's wife? Can others trust you with their wealth and possessions? Can you do the right thing even when no eyes are watching you?

All an organization needs to grow is leaders and staff who have the organization and the nation at heart; a team of leaders and staff who would think about the next generation; not what will come in their pockets.

Building an organization involve teamwork. As much as leaders in organizations must have a trait of integrity, staff must have the same too. After all, staffs today will be the leaders of tomorrow. If we have no sense of integrity as subordinates, integrity won't just be bestowed on us because we became leaders.

That which is right is right even when no one is doing it. That which is wrong is indeed wrong even if everyone else is doing same. Do you want to see Audit Service progress? Do you want your salary raised? Do you ever want to see this nation leap in development? Ask whether you have

enough integrity for all these to be a reality. If there were many of your kind, would there be any progress in your organization? It all begins with you. Change begins with your integrity.

Organizational politics doesn't grow an organization, integrity does. Don't dream of getting to the top if integrity is too hard a thing for you.

How much is your integrity? Can it be bought with a brown envelop? Can a slice of pizza buy it? Is your integrity worth only GH¢200? Or is it expensive?

Staff with cheap integrity make an organization so expensive to work in. Don't lower your integrity for personal gains, think about the progress of Audit Service and mother Ghana first and let your integrity be priceless.

## The counsellor - Elizabeth Senyo-Pongo(Mrs) (District Auditor, Akropong-Akuapem)

### What is counselling?



Counselling is a talking therapy that allows people to discuss their problems with trained professionals in a peaceful and safe ambiance. It is a process where you talk about your issues in detail, either intending to overcome the same or to explore your thoughts comprehensively.

The Counsellor is a professionally trained expert who helps people overcome their issues after a systematic chain of sessions. The type of counselling varies depending on the needs of the clients.

### Why do we need counselling at the workplace?

There are many wounded people who are emotionally, psychologically and mentally wounded. These affect

their behaviours and social lives. Human beings are soul, spirit and body and each of these areas of people can be sick.

The World Health Organisation (WHO) 1948 defines health as "a state of complete physical, mental and social well-being and not merely the absence of disease or infirmity".

This definition gives backing to the Counsellor in providing psychological and emotional aspects of health care.

Medical doctors are trained to manage people who are sick physically and provide remedies for them and the clergy manage people who are spiritually traumatised and provide spiritual solutions through deliverances. When it comes to the psychological aspect, which has to do with the soul, which is the thinking faculty of

man, the decision-making processes and responsibilities that accompany them, the emotions and feelings of people, thinking problems which affect their sleeps resulting in physical ailments (somatic disorders) like hypertension, diabetes and others. Decisions about how to manage life, habits and diet, little attention is given to them.

When people have negative feelings and attitudes, it reflects in their relationships with others in the workplaces and other social spaces; in the home (spouses, children), and other scope within their jurisdiction. It has negative impact on leadership as well as followers at the workplace.

All these areas have to do with the soul which is the psychological aspect of people. There is therefore a need for people to train as psycholo-

gists to learn how to manage these areas of people by using the "talk therapy" to unstuck them from their blues and thereby heal a hurting world.

The daily emotional and physical pain of people become conspicuous in our daily activities; negative belief systems and addictions, bereavements - dealing with the loss of loved ones.

Counsellors are needed to empathise with them and help to change negative perceptions towards people and offer emotional support to those who need it. Counsellors help to understand the mental processes that go on in our mental faculties before behaviour is acted out and explains why different individuals display different behaviours and personalities.



## Construction of regional and district offices in pictures





## Ghana Audit Service participation in Strategy, Performance Measurement, and Reporting Initiative

Strategy, Performance Measurement, and Reporting (SPMR) is an initiative by the INTOSAI Development Initiative (IDI). It was introduced in 2016 to help Supreme Audit Institutions (SAIs) in response to growing needs from SAIs in strategic management.

The basic motivation for the SPMR initiative is to enable SAIs to develop and maintain a strategic management process that empowers SAIs to achieve better performance while delivering value and benefits to citizens.

The Initiative deployed a Performance Measuring Framework (PMF) to support SAIs to continually assess their own performance throughout the Strategic Plan implementation cycle by providing a framework for holistic and evidence-based evaluation of SAI performance. Supreme Audit Institutions Performance Measuring Framework (SAI-PMF) is an assessment tool for measuring, managing, and report-

ing the performance of SAIs. The SAI-PMF provides SAIs with an objective basis for demonstrating their ongoing relevance to citizens and other stakeholders.

Ghana Audit Service

(GAS) signed on to the SPMR initiative in 2018 and deployed the SAI-PMF in 2019. The SAI PMF assisted GAS to among others, assess its level of conformity to INTOSAI standards; strengthen the decision-making processes related to strategic management; and demonstrate the value and benefits of the Service to Ghanaians. In addition, the SAI-PMF allowed participating SAIs to obtain support for capacity development.

SAI Ghana's commitment to the initiative has led to a holistic assessment of its performance. The SAI assessment team



has been part of various capacity building activities within the SPMR initiative including strategic and operational planning, implementation, and reporting.

Based on the SPMR initiative, a two-member team from IDI visited GAS in

December 2022 and held discussions related to strategic management. Participants of the discussions were from various units within GAS including Quality Assurance, Budget, HR, Finance, Administration, PR, and Procurement. The Deputy Auditor-General in charge of Performance and Special Audits Department, Mr. Lawrence Ayagiba represented Management.

The discussions covered the key elements of the three broad stages in strategic management namely: taking stock of performance improvements, crafting new strategic and operational plans, and moni-

toring and reporting of the levels of implementation.

The IDI team indicated that GAS has staff with the necessary skills and knowledge in strategic management. The team recommended the need for a separate function for Planning, Monitoring and Evaluation, Research and Development to enhance a successful implementation of the strategy.

Prior to their departure, the IDI team reminded GAS of the need to begin preparations for the development of a new Strategic Plan spanning 2025-2029 and suggested the following steps:

- \* Mid-Term Adjustment of current Strategic Plan
- \* SAI PMF Repeat Assessment
- \* Crafting a new Strategy and Operational Plan
- \* Finalization and approval of the Strategic & Operational Plans

Hepatitis B, described as one of the silent killers, is a deadly disease that continues to devastate nations and cripple many families. The Deputy Majority leader, Alexander Afenyo-Markin, in a submission to Parliament on 14 February 2023 gave an account on how the disease continues to destroy many lives across the world and called for urgent attention to tackle it from the roots. It is estimated that the national prevalence of Hepatitis B virus is between 8.66% (2020) and 12.30% (2016). In total, between 3 to 4.6 million people are suffering from chronic Hepatitis B in Ghana. Unfortunately, majority of the people affected do not know their status. The World Health Organisation (WHO) estimates that, approximately two people die each minute from Hepatitis B.

### Key facts

- \* Hepatitis B is a viral infection that attacks the liver and can cause both acute and chronic disease. The virus is most commonly transmitted from mother to child during birth and delivery, as well as through contact with blood or other body fluids during sex with an infected partner, unsafe injections or exposures to sharp instruments.
- \* WHO estimates that 296 million people were living with chronic hepatitis B infection in 2019, with 1.5 million new infections each year.
- \* In 2019, hepatitis B resulted in an estimated 820 000 deaths, mostly from cirrhosis and hepatocellular carcinoma (primary liver cancer).
- \* Hepatitis B can be prevented by vaccines that are safe, available and effective.

## Hepatitis B - a silent killer

### Overview

Hepatitis B is a potentially life-threatening liver infection caused by the Hepatitis B virus (HBV). It is a major global health problem. It can cause chronic infection and puts people at high risk of death from cirrhosis and liver cancer.

A safe and effective vaccine that offers 98% to 100% protection against hepatitis B is available. Preventing Hepatitis B infection averts the development of complications including chronic disease and liver cancer.

### Transmission

In highly endemic areas, Hepatitis B is most commonly spread from mother to child at birth (perinatal transmission) or through horizontal transmission (exposure to infected blood), especially from an infected child to an uninfected child during the first 5 years of life. The development of chronic infection is common in infants infected from their mothers or before the age of 5 years.

Hepatitis B is also spread by needlestick injury, tattooing, piercing and exposure to infected blood and body fluids, such as saliva and menstrual, vaginal and seminal fluids. Transmission of the virus may also occur through the reuse of contaminated needles and syringes or sharp objects either in health care settings, in the community or among persons who inject drugs. Sexual transmission is more prevalent in unvaccinated persons with multiple sexual partners.

The Hepatitis B virus can survive outside the body for at least 7 days. During this time, the virus can still cause infection if it

enters the body of a person who is not protected by the vaccine. The incubation period of the Hepatitis B virus ranges from 30 to 180 days. The virus may be detected within 30 to 60 days after infection and can persist and develop into chronic Hepatitis B, especially when transmitted in infancy or childhood.

### Symptoms

Most people do not experience any symptoms when newly infected. However, some people have acute illness with symptoms that last several weeks, including yellowing of the skin and eyes (jaundice), dark urine, extreme fatigue, nausea, vomiting and abdominal pain. People with acute Hepatitis can develop acute liver failure, which can lead to death. Among the long-term complications of HBV infections, a subset of persons develops advanced liver diseases such as cirrhosis and hepatocellular carcinoma, which cause high morbidity and mortality.

### Diagnosis

It is not possible on clinical grounds to differentiate Hepatitis B from Hepatitis caused by other viral agents, hence laboratory confirmation of the diagnosis is essential. Several blood tests are available to diagnose and monitor people with Hepatitis B. They can be used to distinguish acute and chronic infections. WHO recommends that all blood donations be tested for Hepatitis B to ensure blood safety and avoid accidental transmission.

### Treatment

There is no specific treatment for acute Hepatitis B. Therefore, care is aimed at

maintaining comfort and adequate nutritional balance, including replacement of fluids lost from vomiting and diarrhoea. Most important is the avoidance of unnecessary medications. Acetaminophen, paracetamol and medication against vomiting should be avoided.

Chronic Hepatitis B infection can be treated with medicines, including oral antiviral agents. Treatment can slow the progression of cirrhosis, reduce incidence of liver cancer and improve long term survival. WHO recommends the use of oral treatments (tenofovir or entecavir) as the most potent drugs to suppress Hepatitis B virus. Most people who start Hepatitis B treatment must continue it for life.

### Prevention

WHO recommends that all infants receive the Hepatitis B vaccine as soon as possible after birth, preferably within 24 hours, followed by 2 or 3 doses of Hepatitis B vaccine at least 4 weeks apart to complete the vaccination series. Protection lasts at least 20 years and is probably lifelong. WHO does not recommend booster vaccinations for persons who have completed the 3-dose vaccination schedule.

In addition to infant vaccination, WHO recommends the use of antiviral prophylaxis for the prevention of Hepatitis B transmission from mother-to-child. Implementation of blood safety strategies and safer sex practices, including minimizing the number of partners and using barrier protective measures (condoms), also protect against transmission.

Source: <https://www.who.int>  
<https://www.ghanaweb.com>

Health  
Corner

P. O. Box M96, Ministries Accra  
Ministries Block 'O'

Digital Address: GA-110-8497

Phone +233(0)302664920/28/29

Email: [info@audit.gov.gh](mailto:info@audit.gov.gh)

Website: [audit.gov.gh](http://audit.gov.gh)

### Personality profile



Daniel Amewuga Kwadzo Gassor

Assistant Director, Goaso, Ahafo Region

Joined the Service in October 2015

Hails from Agbagorme in the South Tongu District, Volta Region

Favourite food is Akple with Okro Soup

Hobbies are listening to music, reading and watching football