

Audit Service Bulletin

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Public Procurement Regulations, 2022 (L.I. 2466): Issues that affect public sector procurement audit Emmanuel Amegah (PA/Lawra District Office)



A new Public Procurement Regulations, 2022 has been recently gazetted on 27 October, 2022 and came into force effective 5 December, 2022 approved by the Minister of Finance.

It is so interesting to know that these regulations come with many new requirements from procurement entities to supplement those requirements provided for in the Public Procurement Act (Amendment), 2016 (Act 914). The regulation seeks to ensure greater transparency in public procurement practices and seal notable loopholes that exists in the Public Procurement Act.

In this article, I bring to you many of these requirements per relevant sections of the above regulations that affect our routine public sector procurement audit and as public sector auditors, it incumbent on us to be fully abreast with these latest requirements outlined in the **Public Procurement Regulations, 2022 (L.I. 2466)** to enable us confirm their compliance during our routine procurement audit. The requirements are outlined in accordance with relevant sections as follows:

Regulation 7 – Declaration of conflict of interest

This regulation requires the head of the procurement entity, a member of the entity tender committee (ETC), a member of the evaluation panel committee and a member of the tender review committee to complete a "a No Conflict of interest Declaration" as set out in Form 1B of the First Schedule attached to the regulations and such persons shall not deliberate or vote on a tender in which he/she has a conflict of interest unless the ETC decide otherwise by majority vote.

Sub regulation 7 (7) demands that, where the head of the entity makes "a declaration on conflict of interest", he/she shall nominate one of the members of the entity tender committee to chair the proceeding.

Regulation 13 – Decision of entity tender committee

This regulation requires that, a decision of an ETC shall be made on the basis of a simple majority of vote cast and where there is equality of votes on a decision, the chairperson shall cast vote to decide and all these procedures shall be duly captured in the minutes of the meeting by the secretary to the committee.

Regulation 14 - Restriction on member-

ship of entity tender committee

This regulation requires that, a staff of an entity shall not serve on the ETC and an evaluation panel for the same procurement.

Regulation 16 - Composition of evaluation panel

This regulation requires that, bid evaluation panel shall consist of a minimum of three persons and a maximum of seven persons who shall not be members of the entity tender committee and at least one of them must have requisite knowledge on the matter to which the procurement relates, and some of them must have requisite knowledge on evaluation of tenders. Membership of the bid evaluation panel shall be from at least three of the following categories:

- Persons with relevant technical knowledge of the subject matter of the procurement from within or outside the entity
- The end user department
- Persons with procurement and contracting skills
- Persons with financial management expertise and Persons with legal expertise.
- A member of a procurement unit.

A member of a tender review committee shall not participate in the evaluation of a tender subject to review by the tender review committee. Regulation 16 (5).

Each member of the evaluation panel who participated in the conduct of the evaluation shall sign the evaluation report prepared.

Regulation 28 – Publication of award of contract

This regulation requires an entity to publish on the PPA website within four weeks of signing the contract a notice of award of procurement of goods, works and technical services using procurement methods other than price quotation as set out in the Third Schedule. The entity shall also publish same for consultancy services procurement within four weeks of signing of the contract.

Regulation 33 – Number of tenderers in restricted tendering

For restricted tendering, an entity shall invite at least three suppliers or contractors. Anything less than three suppliers/contractors shall not be acceptable. In addition, it shall publish notice of award of such restricted tendering procurement on the website of the PPA within four weeks of signing the contract.

Regulation 39 – Procedures for request

for quotation

In furtherance of Section 43 of the PPA Act, this regulation requires procurement entities to prepare a written request for quotation using the template for inviting quotation issued by the Public Procurement Authority. A copy of the template can be found at the PPA website. This template shall be used for inviting quotations from suppliers/contractors for procurement between Ghc10,000+ 1 to 30,000 (Minor Procurement) and between Ghc30,000+1 to Ghc100,000 (Price Quotation).

It therefore implies that, henceforth, we the public sector auditors must not accept mere invoices that we normally see attached to the payment vouchers for these minor procurements and price quotation procurements as substitute for quotations required by this regulation.

Regulation 40 – Supplier Database

The procurement entity is required by this regulation to develop a database of its suppliers from the list of eligible suppliers published by PPA on its website or any other medium and as such a supplier to be engaged by an entity shall be a registered supplier on the database of suppliers of the PPA.

Regulation 43 – Compliance with standard tender documents

For the purposes of section 50 of the Act, an invitation to tender an invitation to prequalify shall be in accordance with the latest version of standard tender documents and standard pre-qualification documents issued by the Authority. These latest standard tender documents can be seen on the website of the PPA.

However, the procurement entity has to seek approval from the PPA before using any other tender documents.

Regulation 66 – Default method for competitive selection of a consultant

This regulation requires an entity to use the quality and cost base selection method as the default competitive method for selection of a consulting firm. Other methods can be used where appropriate as prescribed in Part Six of the PPA Act.

Regulation 68 – Shortlist of consultants

The regulation requires that an entity that intends to use a single sourced consultant shall

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Articles and contributions are welcome from staff



GAS Audit Management Information System - Alfred Kobina Essel



Introduction

The advent of information and communication technology (ICT) has changed many aspects of business processes including the conduct of audit engagement. Therefore, the continuous use of manual processes in carrying out audit assignments has become a thing of the past. In this regard, automation of the audit process will afford the achievement of efficiency, effectiveness and act as a repository for Audit Service.

In 2013, AFROSAI-E introduced the Regularity Audit Manual (RAM) as a standard methodology for the conduct of regularity audits. In view of this, the Audit Service, Ghana adopted and operationalized the RAM in carrying out audit assignments.

In 2017, AFROSAI-E carried out an extensive review of the RAM in accordance with changes in the International Standards for Supreme Audit Institutions (ISSAIs). This resulted in the reintroduction and adoption of Financial Audit Manual (FAM), Compliance Audit Manual (CAM), Information Technology Audit Manual (ITAM) and Performance Audit Manual (PAM) in accordance with ISSAI as indicated below.



Since then, most SAs have either automated or are in the process of automating the underlisted adopted audit methodologies with accompanying working papers.

- Financial Audit Methodology (FAM)
- Compliance Audit Methodology (CAM)
- Information System Audit Methodology (ITAM)

d. Performance Audit Methodology (PAM)

Automation of Ghana Audit Service (GAS) audit methodologies

In 2018, the Government of Ghana, through the Public Financial Management Reform Programme (PFMRP) engaged Ernst & Young Ghana to support Audit Service to acquire and implement the Audit Management Information System (AMIS), to automate the audit processes, and workflow from a manual process to an integrated harmonized system.

The AMIS is intended to provide the following objectives:

- operationalization of audit management and monitoring system that fully integrate with GAS audit methodologies and business processes;
- develop a risk based annual audit plan and monitor the progress of audit assignments;
- customization of electronic working papers to support different types of audit methodologies and quality assurance process;
- automate audit follow-up process and preparation of audit reports;
- ensure audit management, and execution processes, enabling access to relevant audit information in real time;
- to enhance monitoring at all stages of the audit process.

Benefits of AMIS

AMIS will offer several benefits to SA Ghana in the management of its audit processes. This includes;

c. Centralized Audit Management

AMIS will provide a centralised platform for managing all audit-related engagements. It will also allow the Service to

store relevant working papers/documents, track audit progress, and generate reports to maintain a comprehensive audit trail to help improve efficiency, effectiveness, collaboration, and transparency in the audit process.

c. Streamlined Audit Workflow

AMIS will help streamline all audit workflows by automating various tasks and processes. It will as well define audit scopes, and help assign staff and track the progress of audit assignment. The system will enable staff focus on more strategic and value-added activities.

c. Enhanced Compliance

Compliance with regulatory standards, internal policies, and industry best practices is critical for SA Ghana. Therefore, AMIS will ensure compliance by providing standardized and customized audit templates, checklists, and guidelines. The System will ensure constant application of audit methodologies and procedures and reduce the risk of non-compliance.

c. Improved Collaboration

AMIS will promote collaboration among auditors, and stakeholders involved in the audit process. It will allow multiple users to access audit-related information, share documents, and collaborate on findings and recommendations. This will enhance better communication and knowledge sharing among auditors involved in an assignment.

c. Real-time Monitoring and Reporting

Management of the Service will be able to monitor the progress of audit engagements in real-time and provide instant visibility of audit status, findings, and recommendation. AMIS will

also generate comprehensive reports and analytical data, allowing management to assess audit performance, identify trends, and make data-driven decisions.

c. Risk Identification and Mitigation

AMIS will assist in identifying and mitigating risks by providing a structured approach to audit planning and execution. It will allow SA Ghana to prioritize audits based on risk assessment, allocate resources effectively, and track the implementation of audit recommendations. This proactive risk management approach will reduce the possible crystallization of potential risks.

c. Scalability and Standardization

As SA Ghana undergoes changes, AMIS will provide the flexibility to scale up the audit function accordingly. It will as well support the standardization of audit processes and methodologies across different departments, branches and units. This will ensure consistency and comparability throughout the audit cycle.

c. Data Integrity and Security

AMIS will help in maintaining the integrity and security of audit data. It will provide controlled access to audit information, ensure data confidentiality, and track user activities. AMIS will also facilitate the storage and retrieval of audit evidence, ensuring that data is readily available for review and future audit assignments.

In summary, the implementation of AMIS equips SA Ghana to comply with the adopted ISSAIs and improves efficiency and effectiveness in a real time electronic ecosystem.

Stand-alone Compliance Audit in the area of procurement - Maxwell Wahabu Manpaya



Public procurement describes the acquisition of products, services, and works by governments and state-owned businesses (Organisation of Economic Corporation and Development, OECD, 2021). Governments around the world are obliged to carry out public procurement efficiently and in accordance with high standards of conduct in order to ensure quality service delivery to protect the public interest. Public procurement accounts for a sizeable amount of the taxpayers' money that constitute about 71 trillion USD (OECD, 2021).

A crucial component of public administration in Ghana has always been the procurement of goods, works, and services. It represents roughly 11% of the nation's gross domestic product (GDP) and makes up a sizeable component of the national budget (PPA, 2022). There is increased demand on government to increase the efficiency and effectiveness of public spending because, when done properly, public procurement may result in the efficient, transparent, and competitive delivery of public services (Basheka, 2017).

In view of this, the Auditor-General is mandated by the underlisted laws to carry out statutory procurement audit and report same to parliament with the main aim of maximizing social welfare.

Article 188 of the 1992 Constitution of Ghana identifies Ghana Audit Service as part of the Public Services of Ghana.

Article 187 of the Constitution provides the appointment and mandate of the Auditor-General to audit all public covered entities and report to Parliament.

The Audit Service Act 2000 (Act 584) serves as the statutory framework regarding the method of operation of the Auditor-General and to provide for related matters.

Section 19 of Act 584 enjoins the Service to adapt to changing times and put in place operational procedures.

Regulation 27(2) of the Audit Service Regulations, 2011 requires Audit Service to conduct procurement audit of all covered entities.

Section 91 of the Public Procurement Act 663 (with amendment Act 914) enjoins the Auditor-General to conduct procurement audits of all public institutions.

Compliance Audit Consideration

In 2021, the Public Procurement Authority, Ghana Audit Service, and Internal Audit Agency together with Ernst and Young, under the sponsorship of the European Union, developed a standardized procurement audit framework (SPAF) to be adopted in conducting procurement audit across the public sector.

The SPAF on compliance procurement audit has three main considerations which are:

a. Procurement Systems & Structures

b. Procurement Planning and Tendering, and

c. Contract Administration.

The following are the sub-considerations to consider.

CC1.1: Assess the establishment of a functional Procurement Unit and Entity Tender Committee (sections 18, 19 and 20 of Act 663 as amended).

CC1.2: Organization/staffing: Clear responsibility for procurement function and compliance with approval thresholds. (Section 18, Second and Third schedules of Act 663 as amended).

CC1.3: Staff skills, resource availability: staff skills in the application of the regulatory framework, viz Act 663 as amended, regulations, guidelines and manuals as applicable. (Sections 18 and 19 of Act 663 as amended).

CC1.4: Review existing internal control documentation and assurance. Walk through system to confirm the existence of adequate control activities and procedures. (Section 16, of Act 663 as amended).

CC1.5: Assess adherence to approval thresholds as required under Act 663 as amended. (Section 18, Second and Third schedules of Act 663 as amended).

CC1.6: Determine if secured procurement documentation, filing and retrieval systems are in place. (Sections 2 and 28 of Act 663 as amended).

From the above, compliance procurement audit needs to focus on financial consideration, compliance considerations and value for money consideration. Also, with the adoption of Standalone Compliance Audit under ISSAIs 4000, staff need to consider compliance issues during procurement audit.

Audit Service beats African peers for coveted prize

For the second time in a row, Ghana Audit Service, has won the prize for the best performance audit report in the English-Speaking African Organization of Supreme Audit Institutions (AFROSAI-E) region.

Audit Service was awarded the prize at the 2023 AFROSAI-E Strategic Review and 19th Governing Board Meeting held in Accra from 8 to 11 May 2023. The report dubbed: **"Fleet Management of the National Ambulance Service"** was unanimously declared as the winning report by an independent international jury after the review of reports presented for the award.

A total of 11 reports from the supreme audit institutions of Ethiopia, The Gambia, Ghana, Kenya, Sierra Leone, Tanzania, and Uganda were nominated for this year's competition. All nominated reports were of high quality and covered a wide range of areas. Several of the audits relates to the 2030 Agenda, which also makes them relevant from a global perspective.

The prize, which was launched by AFROSAI-E in 2008 with support

from the Swedish National Audit Office (Swedish NAO), aims to encourage the development of performance audit in English-Speaking African countries and highlight efforts made by individual performance auditors. As Chair of the Prize's international jury, the Swedish National Audit Office leads the process of selecting the winner. The Auditor-General of Sweden, Ms. Helena Lindberg, who announced the prize, said the winning audit report revealed problems with conflicts of interest, inefficiency, malfunction, and arbitrariness in the use of resources.

The report addresses an issue of great importance for healthcare in Ghana. The shortage of ambulances in Ghana has long been known and the purpose of the audit, she said, was to ascertain whether measures put in place by the National Ambulance Service to manage its fleet were sustainable and provided a responsive medical service when needed.

"The report has a clear and logical structure, from audit scope and questions to criteria, findings and

recommendations, and is well written, so please join me in celebrating the Ghana Audit Service for their excellent work and for succeeding to maintain such a high quality in your work which you have proven by winning the award now for the second time in a row," she said.

Receiving the award, the Auditor-General of Ghana, Mr. Johnson Akuamoah Asiedu, expressed gratitude to AFROSAI-E and staff of the Service for the feat chalked and encouraged staff to continue to exhibit a high level of professionalism in the discharge of their assignments.

The audit team behind the winning report is offered a study visit to the Swedish National Audit Office for the purpose of exchanging knowledge and experience with their Swedish colleagues.



Audit Service staff wins May Day award

Mrs. Rebecca Assibi Agalga, Acting District Auditor, Bolga District "B", a Chartered Accountant and an Assistant Director of the Audit Service was presented with an award at the 2023 Workers' Day Celebration held in Bolgatan-ga in the Upper East Region.

Mrs. Agalga who is the First National Trustee of the Public Services Workers' Union of Trade

Union Congress (TUC) in the Upper East Region was recognized at the May Day parade for her invaluable contribution to the activities of the Union.

The parade was attended by various workers unions in the public and private sectors forming the TUC, under the theme; "Protecting income and pensions in era of economic crisis; our

responsibility."

The citation presented to her paid glowing tribute to her achievements and devoted service to work.

Mrs. Agalga started to work with the Union in 2008 as a Branch Executive and rose through the ranks to become the

Regional Chairperson for Upper East Region to her current position.



Audit Service staff - Samuel Appiah emerges best student in Public Sector Accounting and Finance -Level Two

Samuel Appiah, a Senior Auditor of Audit Service has emerged the best



student in Public Sector Accounting and Finance - Level II of the August 2022 Chartered Accountants (CA)

Examinations organized by the Institute of Chartered Accountants, Ghana (ICAG).

At the 40th Graduation and Admission Ceremony of the ICAG held at the University of Professional Studies, Accra, Samuel was presented with the prestigious title and coveted award.

Samuel's success has not only brought glory to himself but also reflected positively on the Audit Service in its aim in protecting the public purse and ensuring accountability and judicious use of public funds. His colleagues at the Audit Service were filled with pride, knowing that one of their own had achieved such a remarkable feat.

Samuel had always been passionate about numbers and finance. He possessed an exceptional aptitude for accounting and a keen eye for detail. His relentless pursuit of knowledge and his commitment to excellence made him stand out among aspiring chartered accountants.

Despite his demanding job at Audit Service, Samuel decided to enroll in ICAG certification programme. Balancing work and studies were no easy task, but Samuel's determination was unwavering. He dedicated every spare moment to his studies, often sacrificing leisure time and personal commitments.

Samuel's achievement has instilled a sense of pride and motivation in the

hearts of his colleagues, encouraging them to strive for excellence in their chosen field. His story has served as a testament to the power of perseverance and hard work.

Samuel Appiah is currently stationed at the Akropong District of the Service in the Eastern Region. He is a dedicated Christian and married to Matilda Appiah with two kids.

He holds a Bachelor of Arts in Economics and Information Studies from the University of Ghana and a Master of Business Administration in Accounting and Finance from the University of Professional Studies, Accra. He is a level 3 candidate of ICAG and his hobby is watching soccer.

Highlights of key aspects in the Financial Audit Methodology - Fred Lokko



Financial audit per ISSAI 200 is defined as a process by which determination is made through the collection of audit evidence as to whether an entity's financial information is presented in its financial statements (FS) in accordance with the applicable financial reporting and regulatory framework.

The audit process begins with Planning, Performing or Execution of the audit and then ends with Reporting.

The primary objective of financial audit is to provide reasonable assurance to the users of the financial statements, in the form of an audit opinion and/or report, as to whether the financial statements represent a true and fair view or is not materially misstated.

The Financial Audit Methodology (FAM) as adopted by the Ghana Audit Service (GAS) provides the audit team with a methodology for completing an audit (i.e., financial audit).

In the next few editions of the Audit Service Bulletin, I will be

highlighting some of the key aspects of the FAM.

The FAM is based on ISSAI 200; ISSAI 200 defines the principles to be applied in the context of financial audit. The FAM working papers therefore provides a standardized method of documenting and referencing information to ensure consistency.

FAM is made up of seven main segments or phases; these are listed as follows:

- * Prerequisites
- * Pre-engagement
- * Understanding the entity
- * Materiality
- * Risk assessment and response
- * Performing the audit and evaluating evidence
- * Audit reporting

Prerequisites:

At the prerequisites phase, the audit team is required to evaluate the *financial reporting framework* (FRF) used by the auditee to conclude on whether the FRF is acceptable. The applicable working paper is **P1** (Evaluating

the financial reporting framework).

Evaluating the FRF is very important because, the FRF used in preparing the FS has a direct implication on how Class of Transactions, Account Balance or Disclosure (COTABD) are captured in the financial statements. For example, a framework that is CASH based will mean that, revenue and expenditure are recognized when cash is actually received or paid.

However, with an ACCRUALS based reporting framework, revenue and expenditure are recognized when they are incurred rather than when actual cash is received or paid. These are significant differences which can affect the COTABD's in the FS.

With the cash basis of accounting, the entity's liabilities are very difficult to establish since it does not reflect future payables; whereas with the accrual based framework, the entity's FS reflects a broader picture which includes receivables and payables.

At the Prerequisite phase, there is a Review worksheet (**P2**)

which is to be used to document coaching/review notes issued by the reviewer(s) and the responses to these notes.

Audit query (P3) working paper is used to provide a basis for the communication of findings to the auditee.

As part of the working papers under the Prerequisite phase of the FAM, the auditor/audit team is required to generate a working paper to provide a basis for request for information (**P4**) from the auditee.

In conclusion, the Prerequisite segment of the FAM is part of the planning phase of the audit process. This helps the auditor/audit team to obtain audit evidence in respect to the appropriateness of the auditee's FRF used in the preparation of its FS (using P1 working paper). Also, the Review worksheet (P2) facilitates effective monitoring of the audit process by audit reviewers to ensure quality audit is achieved. The audit team is able to document communication of audit queries to the auditee using P3; and P4 to document any request for information made to the auditee.

The counsellor– theories in personality - Elizabeth Senyo-Pongo (Mrs.) - District Auditor/Akropong - Akuapem



Psychologists have defined Personality as "the long-standing traits and patterns that propel individuals to consistently think, feel and behave in specific ways." In other words, it is a combination of stable internal characteristics that people display consistently over time and across situations. Different theories have been presented in literature to indicate various ways human beings developed personality.

The first type theory is also known as Temperaments. It is

defined as an "in-born nature in men". There are five Temperaments with their mottos:

- Melancholy - Peace at all cost
- Phlegmatic - Diplomacy at all cost
- Sanguine - Relationship at all cost
- Supine - Service at all cost
- Choleric - Profit at all cost

Sigmund Freud Psychodynamic theory also assume that, personality and behaviour are determined more by psychological factors than biological conditions. He described personality as having ID, EGO and SUPER EGO. According to this theory, inner clashes

among them creates intrapsychic conflicts and that personality is shaped by number, nature and outcome of those conflicts.

Sigmund Freud developed another theory called psychosexual stages of personality: Oral, Anal, Phallic, Latency and Genital. According to Freud, failure to resolve the conflict that appear at any of the stages can leave a person fixated.

Social-cognitive theory see personality as a full set of behaviour that people acquire throughout learning and can be displayed in particular situa-

tions.

These theories among others have been presented in literature to prove various factors that shaped individuals and make us unique. We need therefore to understand human beings and be patient with them because we are born in different biological make up, genetic, environments, parenting and temperaments.

God created all things and said they are good. Let us accept and cope with one another's weaknesses for a peaceful co-existence at our workplaces, homes and society at large.

Construction of regional and district offices in pictures



invite the proposed consultant to submit a technical and financial proposal for consideration before the grant of approval for single sourcing by the PPA.

Regulation 72 – Evaluation of proposals from consultants

The proposal evaluation report shall be prepared using the standard evaluation format for the selection of consultant which has been published by the PPA at its website.

Regulation 79 – Authority to dispose

This regulation requires an entity to set up a board of survey with a minimum of three persons and the head of the entity and the entity tender committee are not allowed to be a member of the board of survey of that

entity.

Regulation 80 – Period of disposal of items

An entity can only dispose of any of its unserviceable items such as vehicles, computers and its accessories, construction plant and equipment after obtaining a written approval from the Minister.

In respect of vehicle, the period is 7 years of use, in respect of computers and accessories, 5 years after use and in respect of construction plant and equipment, after 10 years of use.

Regulation 87 – Use of procurement agents

An entity may engage a procurement

agent if the procurement entity wishes to achieve the benefits of economies of scale for a particular procurement. However, the regulation requires that the agreement with the procurement agent shall be lodged with the Authority.

Conclusion

As we can see, this regulation requires more from procurement entities in attempt to ensure much transparency in public procurement transaction. As public sector auditors, it is good we understand this requirement and follow up on their compliance during our routine audit and report any non-compliance in a form of procurement irregularities.

I believe we will all sacrifice some time

and read this article and note down these new requirements so that together we can come up with new audit findings should there be non-compliance with any of the above regulations.

However, I wish to state that this writup does not override the actual provisions/regulations in the Public Procurement Regulations 2022 (L.I. 2466). I therefore urge you to visit the PPA website and download the regulations, templates, forms etc and read more and apply them in your procurement audit to enable you come out with quality procurement audit reports.

I pray you find this article useful.

Thank you all.

Peptic ulcer - causes, symptoms and prevention

Overview

Peptic ulcers are open sores that develop on the inside lining of your stomach and the upper portion of your small intestine. The most common symptom of a peptic ulcer is stomach pain.

Peptic ulcers include:

- * **Gastric ulcers** that occur on the inside of the stomach
- * **Duodenal ulcers** that occur on the inside of the upper portion of your small intestine (duodenum)

Causes

Peptic ulcers occur when acid in the digestive tract eats away at the inner surface of the stomach or small intestine. The acid can create a painful open sore that may bleed.

Your digestive tract is coated with a mucous layer that normally protects against acid. But if the amount of acid is increased or the amount of mucus is decreased, you could develop an ulcer.

Common causes include:

- ♦ **A bacterium** *Helicobacter pylori* bacteria commonly live in the mucous layer that covers and protects tissues that line the stomach and small intestine. Often, the *H. pylori* bacterium causes no problems, but it can cause inflammation of the stomach's inner layer, producing an ulcer. It's not clear how *H. pylori* infection spreads. It may be transmitted from person to person by close contact, such as kissing. People may also contract *H. pylori* through food and water.
- ♦ **Regular use of certain pain relievers** Taking aspirin, as well as certain over-the-counter and prescription pain medications called nonsteroidal anti-inflammatory drugs (NSAIDs), can irritate or inflame the lining of your stomach and small intestine. These

medications include ibuprofen (Advil, Motrin IB, others), naproxen sodium (Aleve, Anaprox DS, others), ketoprofen and others. They do not include acetaminophen (Tylenol, others).

- ♦ **Other medications** Taking certain other medications along with NSAIDs, such as steroids, anticoagulants, low-dose aspirin, selective serotonin reuptake inhibitors (SSRIs), alendronate (Fosamax) and risedronate (Actonel), can greatly increase the chance of developing ulcers.

Risk factors

In addition to having risks related to taking NSAIDs, you may have an increased risk of peptic ulcers if you:

- * **Smoke** Smoking may increase the risk of peptic ulcers in people who are infected with *H. pylori*.
- * **Drink alcohol** Alcohol can irritate and erode the mucous lining of your stomach, and it increases the amount of stomach acid that's produced.
- * **Have untreated stress**
- * **Eat spicy foods**

Alone, these factors do not cause ulcers, but they can make ulcers worse and more difficult to heal.

Symptoms

The most common peptic ulcer symptom is burning stomach pain. Stomach acid makes the pain worse, as does having an empty stomach. The pain can often be relieved by eating certain foods that buffer stomach acid or by taking an acid-reducing medication, but then it may come back. The pain may be worse between meals and at night.



Many people with peptic ulcers don't even have symptoms.

Less often, ulcers may cause severe signs or

symptoms such as:

- ♦ Feeling of fullness, bloating or belching
- ♦ Intolerance to fatty foods
- ♦ Heartburn
- ♦ Vomiting or vomiting blood — which may appear red or black
- ♦ Dark blood in stools, or stools that are black or tarry
- ♦ Trouble breathing
- ♦ Feeling faint
- ♦ Nausea or vomiting
- ♦ Unexplained weight loss
- ♦ Appetite changes

When to see a doctor

See your doctor if you have the severe signs or symptoms listed above. Also see your doctor if over-the-counter antacids and acid blockers relieve your pain but the pain returns.

Complications

Left untreated, peptic ulcers can result in:

- ♦ **Internal bleeding** Bleeding can occur as slow blood loss that leads to anaemia or as severe blood loss that may require hospitalization or a blood transfusion. Severe blood loss may cause black or bloody vomit or black or bloody stools.
- ♦ **A hole (perforation) in your stomach wall** Peptic ulcers can eat a hole through (perforate) the wall of your stomach or small intestine, putting you at risk of serious infection of your abdominal cavity (peritonitis).
- ♦ **Obstruction** Peptic ulcers can block passage of food through the digestive tract, causing you to become full easily, to vomit and to lose weight either through swelling from inflammation or

through scarring.

- ♦ **Gastric cancer** Studies have shown that people infected with *H. pylori* have an increased risk of gastric cancer.

Prevention

You may reduce your risk of peptic ulcer if you follow the same strategies recommended as home remedies to treat ulcers. It also may be helpful to:

- * **Protect yourself from infections** It's not clear just how *H. pylori* spreads, but there's some evidence that it could be transmitted from person to person or through food and water.

You can take steps to protect yourself from infections, such as *H. pylori*, by frequently washing your hands with soap and water and by eating foods that have been cooked completely.

- * **Use caution with pain relievers** If you regularly use pain relievers that increase your risk of peptic ulcer, take steps to reduce your risk of stomach problems. For instance, take your medication with meals.

Work with your doctor to find the lowest dose possible that still gives you pain relief. Avoid drinking alcohol when taking your medication, since the two can combine to increase your risk of stomach upset.

If you need an NSAID, you may need to also take additional medications such as an antacid, a proton pump inhibitor, an acid blocker or cytoprotective agent. A class of NSAIDs called COX-2 inhibitors may be less likely to cause peptic ulcers but may increase the risk of heart attack.

Source: www.mayoclinic.org
www.healthdigest.com

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Personality profile



Humphrey Cudjoe Hukporti

Director, Nkwanta, Oti Region

Joined the Service in June 1990

Hails from Seva/Anyako in the Keta Municipal, Volta Region

Favourite food is Apem and Palava Sauce

Hobby is playing volley ball