

Audit Service Bulletin



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

Quality Assurance calls for adherence to international practices by Richard Nuamah Brempong-AD Quality Assurance Unit



The Audit Service Act, 2000, Act 584, Part II, Section 19 states that, "The Auditor-General shall in the audit of accounts... adhere to methods that are consistent with emerging practices in governmental auditing ... adopted by the International Organization of Supreme Audit Institutions (INTOSAI) and other internationally recognized bodies".

The ISSAIs have been designed to ensure that:

- The public sector audit has been performed in line with professional standards, regulatory, legal and ethical requirements;
- Significant matters have been raised for further consideration;
- Appropriate consultations have taken place and the resulting conclusions documented;
- Work done supports the conclusions reached and appropriately documented;
- Sufficient and appropriate evidence is obtained to support the audit report, disallowance and surcharge and any other malfeasance; and
- The objectives of the audit have been achieved.

Quality Assurance Review Unit undertakes reviews of the audit work completed by the field auditors to ensure that:

- ◆ Sufficient evidence had been gathered to support the audit findings;
- ◆ work was carried out in line with prescribed methodology of quality assurance function;
- ◆ Findings and recommendations are appropriately based on sound analysis and evidence;
- ◆ Assessment of the significance of the findings was appropriate;
- ◆ Judgments made were reasonable and appropriately documented;
- ◆ Time management of the team was in line with budget;
- ◆ Team's conduct was professional and followed ethical requirements;
- ◆ That all feedback from the auditee was noted and/or followed up; and
- ◆ International Supreme Audit Institutions (INTOSAI) standards and GAS policies and guidelines have been followed to minimize the Auditor General's reputation risk.

Public Procurement by Samuel Frimpong-Manso (AAG/DAD)



Public Procurement is the process by which public entities

Steps to follow when procuring Various departments and sub-structures are requested to make requisitions for their needs (for the year) to the procurement unit.

acquire goods, works and technical services, using public funds. Regulating public procurement is expected to prevent waste, fraud, corruption and local protectionism.

In Ghana, the Acts regulating our public procurement is the Public Procurement Act, 2003 (Act 663) and The Public Procurement (Amendment) Act, 2016 (Act 914).

Methods of Procurement

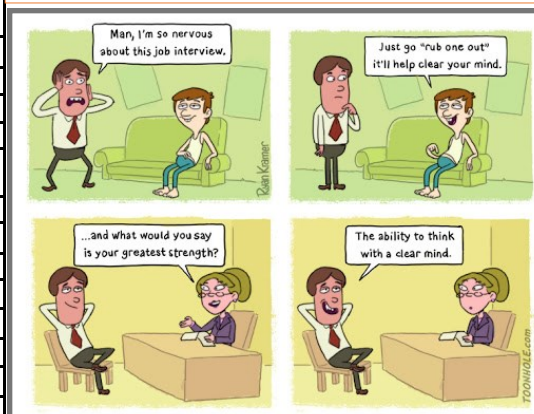
- ◆ Competitive Tendering – Sec 35 of Act 663
- ◆ Two-stage Tendering – Sec 36 & 37 of Act 663
- ◆ Restricted Tendering – Sec 38 & 39 of Act 663; Sec 17 of Act 914
- ◆ Single-source procurement – Sec 40 & 41 of Act 663; Sec 18 of Act 914
- ◆ Request for quotation (RFQ) – Sec 42 & 43 of Act 663; Sec 19 and 20 of Act 914

Requisitions are collated into Procurement Plan (Included in the yearly or supplementary budget) and classified into goods, works and services, indicating the appropriate procurement methods to be applied.

There should not be any negotiations between the procurement entity and a supplier with respect to a price quotation submitted by the supplier prior to evaluation of bids.

Procurement entity shall invite suppliers to submit quotations and deposit them at the designated place taking into account the time involved. This should be done through publication of the notice in at least two (2) newspapers of wide national circulation.

The deadline for the submission of the quotations/tenders is normally the time for the opening of quotation.



Summary of International Standards of Supreme Audit Institutions (ISSAIs) adopted by GAS

| No | Level | Name of Level | Range of Standards | Name of Standards or Guidelines |
|----|-------------|---|--------------------|---|
| 1. | 1. | Founding Principles | 1-9 | |
| 2. | 2. | Prerequisites for the Functioning of SAIs | 10-90 | |
| 3. | 3. | Fundamental Auditing Principles | 100-900 | |
| 4. | 4. | Implementation Guidelines | 1000-2999 | Financial Audit Guidelines |
| | | | 3000-3999 | Performance Audit Guidelines |
| | | | 4000-4999 | Compliance Audit Guidelines |
| 5. | 4 | Specific Guidelines | 5000-5999 | Guidelines on Specific |
| | | | 5000-5099 | Guidelines on Audit of International Institutions |
| | | | 5100-5199 | Guidelines on Environmental Audit |
| | | | 5200-5299 | Guidelines on Privatization |
| | | | 5300-5399 | Guidelines on IT-audit |
| | | | 5400-5499 | Guidelines on Audit of Public Debt |
| | | | 5500-5599 | Guidelines on Audit of Disaster-related Aid |
| | | | 5600-5699 | Guidelines on Peer |
| 6. | INTOSAI GOV | | 9100-9199 | Guidance on Internal Control Standards |
| | | | 9200-9299 | Guidance on Accounting Standards |

Source: GAS QA Document 2020 adopted from INTOSAI

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UPCOMING EVENTS

* Roll-out of AMIS

Articles and contributions are welcome from staff

COVID-19 contributions
Thank you for your donation and helping make a difference

COVID-19
CORONAVIRUS

HOW TO STAY SAFE



Public Procurement (cont-d)

The opening of quotation is made in the presence of suppliers/contractors or their representatives.

A record in the form of minutes, attendance sheets etc. should be kept to signify that opening of quotations took place.

Suppliers or their reps present are made to append their signatures to indicate their presence at the opening.

After the opening, evaluation committees are given the documents to evaluate and propose the winner.

If the contract is for consulting services, Technical Proposals are evaluated first to select the qualifiers before the financial proposals are evaluated to select the overall winner.

The evaluation committee uses the detailed specifications stated in the standard tender document to assess the lowest evaluated tenderer.

The recommended supplier and unsuccessful ones are duly informed in writing of the outcome of the evaluation after the

Entity Committee has approved what the evaluators recommended. The recommended supplier is expected to accept the offer within 30 days.

The contract is awarded by the two parties and their witnesses signing the contract agreement.

On receipt of the items, the procurement unit examines them taking into account the Quantity, Quality, Specifications and Price.

The Storekeeper takes charge of the goods delivered and raises Store Receipts Advice (SRA)

The SRA and the waybill are submitted to the Finance Department for payment after the Internal Audit unit examines and ensures that the goods are actually received as specified. Payment is then made. If it is international, the publication should be in a newspaper of wide international circulation, in a relevant trade publication or technical or professional journal of wide international circulation.

Exercise is defined as any movement that makes your muscles work and requires your body to burn calories. There are many types of physical activity, including swimming, running, jogging, walking and dancing, to name



a few. Being active has been shown to have many health benefits, both physically and mentally. It may even help you live longer. Whether you practice a specific sport or follow the guideline of 150 minutes of activity per week, you will inevitably improve your health in many ways.

Here are the top 10 ways regular exercise benefits your body and brain.

1. It Can Make You Feel Happier

Exercise has been shown to improve mood and decrease feelings of depression, anxiety and stress. It seems that your mood can benefit from exercise no matter the intensity of the physical activity.

2. It Can Help With Weight Loss

Some studies have shown that inactivity is a major factor in weight gain and obesity. Regular exercise has been shown to increase your metabolic rate, which will burn more calories

and help you lose weight.

3. It Is Good for Muscles and Bones

Exercise plays a vital role in building and maintaining strong muscles and bones. Practicing regular physical activity is essential to reducing muscle loss and maintaining strength as you age.

4. It Can Increase Energy Levels

Exercise can be a real energy booster for healthy people, as well as those suffering from various medical conditions. Regular exercise reduces feelings of fatigue and can significantly increase energy levels for people suffering from chronic fatigue syndrome and other serious illnesses.

5. It Can Reduce Risk of Chronic Disease

Regular exercise has been shown to improve insulin sensitivity, cardiovascular fitness and body composition, yet decrease blood pressure and blood fat levels. In contrast, a lack of regular exercise — even in the short term — can lead to significant increases in belly fat, which increases the risk of type 2 diabetes, heart disease and early death.

6. It Can Help Skin Health

Your skin can be affected by the amount of oxidative stress in your body. Moderate exercise can provide antioxidant protection and promote blood flow, which can protect your skin and delay signs of aging.

7. It Can Help Brain Health and Memory

Exercise can improve brain function and protect memory and thinking skills. It increases the heart rate, which promotes the flow of blood and oxygen to the brain. Exercise has been shown to reduce changes in the brain that can cause Alzheimer's disease and schizophrenia.

8. It Can Help With Relaxation and Sleep Quality

Regular exercise can help you relax and sleep better as the energy depletion that occurs during exercise stimulates recuperative processes during sleep. Moreover, the increase in body temperature that occurs during exercise is thought to improve sleep quality by helping it drop during sleep.

9. It Can Reduce Pain

Exercise can help reduce chronic pain it. A review of several studies indicates that exercise helps participants with chronic pain reduce their pain and improve their quality of life. Additionally, physical activity can also raise pain tolerance and decrease pain

10. It Can Promote a Better Sex Life

Engaging in regular exercise can boost sex drive and improve your sex life. Physical activity can improve sexual performance and sexual pleasure, as well as increase the frequency of sexual activity.

Source: <https://www.healthline.com>

Health corner

THAT DIFFICULT TEAM MEMBER.....Stella Mamavi Vinyo Dekey (AD/EID)

Ever worked with a difficult team member or colleague?

Was it upsetting?

Was it frustrating?

Do you wake up feeling reluctant to go to the office because of that one colleague who makes things unbearable for you?

How do you manage to survive the longest eight hours in the office or on the field with him/her?

Difficult team members can take the following forms;

*The Quiet ones who will never contribute to any discussions and always stand aloof.

*The Ghost members who are mostly missing from every discussion or work, calling in sick or having important personal matters

to attend to.

*The High Performers who are performing consistently and always at the top spot demotivating others to feel that there's never a chance for them.

*The Not-so-Serious ones who jokes excessively, thus pulling off the focus of the work.

*The Aggressive dominators always seeking complete authority and command.

*The Attention Seekers, the jack of all trades, the spotlight babies.

*The Gossips and the moles who act as spies, record and spice up innocent conversations and report to higher authorities for favour.

*The Argumentative, verbose, and the Know it all who will argue just on anything

Working with difficult team members can negatively affect the overall team

spirit leading to under performance by dissuading others from contributing to assignments. They can also bring about bitterness and fights, impacting the smooth functioning of the team.

The good news is that, difficult team members or colleagues can be managed by acknowledging their problems, speaking to them and listening to what they share about the situation. Maybe they are just having difficulties in their personal lives but lack the emotional quotient to deal with these problems, hence through effective communication, the differences can be resolved to improve team cohesion in the workplace.



Be productive in spite of the odds - Alberta Owoo (PRO)

As employees, many times we may feel disheartened and unwilling to work because of some underlying reasons. This unwillingness to work affects productivity and in the long run have a negative impact on achieving the goals of the organisation.

Affected employees may report to work late, stay off work, not deliver assignments, work haphazardly on assignment, be cantankerous and have little regard for authority. Some of the underlying reasons are:

*not feeling appreciated

*not being recognised

*not being compensated enough

*not receiving rewards to motivate

You might be a team leader, team member, secretary, cleaner, security man, office assistant, driver but you are part of the office machinery which will grind to a halt when your input is taken out. So my fellow Audit Staff, no matter your role in the organisation, embrace it and carryout your responsibility whole heartedly, with zeal and purpose and as Ella Fitzgerald says in her poem, "brighten the corner where you are" and do your bit to propel the goal of Ghana Audit Service.

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- * Artisan Grade I
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