



Audit Service Bulletin

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

Review of audit reports (notes to A-G's reports, management letters etc.) for quality outcomes - Samuel Frimpong-Manso (AAG/EIDA-SZ)

Introduction

In order to meet the quality standard of Auditor-General's reports, a number of Quality Control procedures/measures (such as recruiting qualified staff into the Service, training of staff, provision of logistics, monitoring and supervision, staff motivation, review of reports etc.) should be undertaken. One of the key Quality Control procedures is REVIEW of the reports.

According to the Oxford Advanced Learners Dictionary, the word REVIEW means "a formal assessment of something with the intention of instituting change if necessary". Review of audit reports does not only entail correction of spellings and proper construction of sentences. It should follow a set of rules and guidelines to conform to acceptable standards. Note that there are various levels of review. Review could be self-review, peer review, strategic review, quality assurance review (post audit review, etc.)

Who is responsible for the review?

As a requirement to comply with the Audit Standards (ISSAIs), SAI Ghana is expected to apply *ISSAI 1220 Quality Control for an Audit of Financial Statements* in its Audit Reports from the beginning to the end.

It should be noted that Review of Audit Reports is the responsibility of all staff who work on the Reports from the beginning until they are submitted to the final stakeholder. Before an Audit report could meet the required quality standard, the review should be undertaken, firstly by team members, team leaders, District/Branch heads, Regional/Sector heads, Departmental heads (DAGs) and then the Chief Executive (A-G) himself/herself. Everyone should review the report (observation, draft management letter, final management

letter, Notes to the DAG, Draft A-G's report) to ensure that they meet Audit Service quality standards, and that, all the procedures followed are consistent with the applicable laws, regulations, standards and policies.

Specific areas to look for when reviewing audit reports

The following areas should be carefully and meticulously considered when reviewing audit reports. (Note: They do not follow any format). They include but not limited to the following:

- 1) Ensure that the Audit Report follows the approved format for such an audit assignment.
- 2) The **criteria** used/quoted/paraphrased should be assessed for its appropriateness. Find out if the criteria is the most appropriate to be used in the circumstance. The table on page 2 contains few examples.
- 3) The **criteria** used should be cross-checked for its accuracy by ensuring that what has been quoted from the law or regulation is exactly what is referred to.
- 4) Ensure that the **condition** has been properly constructed and clearly explained so that whoever reads it would not need further explanation.
- 5) Obtain the **causes** of the infractions so that you could provide solutions in the form of recommendations.
- 6) Also think about the **effect** of the infraction on the organization in particular and Ghana in general.
- 7) Suggest implementable **recommendation(s)** which should be consistent with the applicable laws and regulations. This should seek to address the **cause**.
- 8) Take into consideration the **responsibilities** from the clients whether you need to do further verifications before you fi-

nalize the report, or change the entire finding.

9) Ensure that all supporting **evidence/information** are available and could match the conclusions of the findings in question.

10) Ensure that appropriate sub-heading of the irregularity is used. Example don't use **unretired im- prest** if you mean, or in place of **unaccounted revenue collected** and vice versa.

11) Ensure that information in tables supporting the findings are appropriately obtained and uniformly presented. **Tables** that exceed one page should be attached to the report as an Appendix.

12) Ensure that all the references and cross-references are checked for appropriateness, accuracy and completeness.

13) Do not forget to review the follow-up and its detailed attachments if it is not a maiden audit. The reviewer must ensure that the team does the follow-up and present the status in the approved format.

14) Check whether provisions in the Audit Standards (ISSAIs) have been complied with.

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Articles and contributions are welcome from staff

Joke of the day



EMPLOYEE: Boss I am unable to come to work today due to heavy rains. I live in an island now.

BOSS: In your job application you mentioned swimming as one of your hobbies. SEE YOU AT WORK!

Review of audit reports (notes to A-G's reports, management letters etc.) for quality outcomes - Cont'd from Pg 1

Examples include, but not limited to ethical requirements, sampling issues, materiality issues, format for Audit Opinion, etc.

15) Ensure that the following are checked for their correctness and accuracy:

- ♦ Appropriate dates and addresses;
- ♦ Spellings and punctuations;
- ♦ Headings including the periods in which the reports relate;
- ♦ Pages and paragraphing; and
- ♦ Font type and font size should be uniform in the report to a large extent.

16) Check for the correct distribution list, sign the report and see to its distribution, including the appendices.

Conclusion

In conclusion, it should be noted that the review process of audit report is an integral part of the audit. In every level of the review process, the reviewer should ensure that before he/she submits to the next higher level, the narratives are complete, correct and support the conclusions reached. The extent of the review shows the competencies of the reviewer to a large extent. The quality of the audit report depends largely on the review that the report has been subjected to.

It is my fervent belief that this article would have a positive impact in your subsequent review of audit reports.

Thank you.

Few examples of irregularities and applicable criteria

No.	Irregularity	Applicable criteria
1	Payment without PVs	Regulation 82 of the PFMR, 2019 (L.I.2378)
2	Unpresented value books	Regulation 150 of the PFMR, 2019 (L.I.2378)
3	Uncollected revenue/unaccounted revenue collected	Regulation 46 and 47 of the PFMR, 2019 (L.I.2378)
4	Unaccounted payments/misapplication of funds/use of GIFMIS	Regulation 78 (1) and (2) of the PFMR, 2019 (L.I. 2378)
5	Unaccounted fuel	Section 52 of the PFMA, 2016 (Act 921)
6	Unearned salaries	Regulation 92 of the PFMR, 2019 (L.I. 2378)
7	Unaccounted staff advances	Section 7 of the PFMA, 2016 (Act 921)

Commonly confused words 'Cite' vs. 'Site' vs. 'Sight'

Cite, *site* and *sight* are often confused in usage. *Cite*, which is often used when making reference to something, typically functions as a verb ("to cite a source"). *Site* can be either a noun or a verb referring to a place or the act of finding a place for something. *Sight* is usually concerned with the act or action of seeing (as in "a beautiful sight").

Cite typically functions as a verb (although it is occasionally found as a shortening of the noun *citation*, with such meanings as "to quote by way of example, authority, or proof," "to name in a citation," and "to order to appear in a court of law."

Site can be either a noun (such as "a space of ground occupied or to be occupied by a building" or "the place, scene, or point of an occurrence or event") or a verb ("to place on a site or in position").

Most of the senses of *sight* are concerned with the act or action of seeing. A wonderful spectacle might be described as a *sight*, as might the general capacity to see anything ("my *sight* is not as good as it once was").

If you still have trouble distinguishing between these three words try to associate *cite* with *citation*, *sight* with *eyesight* and *site* with *situate*.

<https://www.merriam-webster.com>

Grammar
Corner

Appearance and grooming - audit locations, missions and interviews Elizabeth Ephraim (AAG/ADM/HR)

Appearance & first impressions

As employees of the Audit Service, the impressions we leave on people matter. There are certain aspects such as clothing and grooming, facial expressions and body language that should leave long lasting impressions about us.



Appearance and its importance in Audit Service

Appearance refers to the way that someone or something looks. In psychology, a first impression is the event when one person first encounters another person and forms a mental image of that person. In that first encounter, important qualities expected are professionalism, boldness, smartness among others. We do not want to be seen as timid, messy, casual, confused, etc.

Appearance and personal grooming

In Audit Service, we pride ourselves in excellence, good governance, and accountability. How do we portray that in our dressing? As employees of the Service, we are representatives of the Auditor-General and therefore must be conscious of the clothes we wear when we embark on any mission. Our outfits should be presentable, paying attention to detail and tidiness (smart and sharp as against messy and sloppy). Personal grooming involves all aspects of your body therefore hair must be tidy, beard shaved or neatly trimmed and makeup subtle. It is worth to note that attention to detail and tidiness (smart & sharp) builds and also enhances our confidence levels.

Facial expressions

Facial expressions make you really understand

people. Common facial expressions people exhibit include anxiety, happiness, confidence, fear, seriousness and accommodating. In interviews and representing Audit Service on missions we must maintain a positive facial expression paying attention to the following points:

- * When nervous during interviews, one can unconsciously express bad habits and behaviours that make them appear as incompetent, confused and unprofessional. Work on those habits and stay calm and confident. Do not confuse timidity with humility and do not be deceptive rather work on looking more approachable and smart.
- * In an interview, we want to be portrayed as competent hence we use expressions that make us look calm, friendly, smart, confident. We do not have to look scared, nervous, messy, or confused.
- * The ability to maintain a positive facial impression is very important. We want to be seen as competent in an interview.
- * If you only listen to what a person is saying and ignore what their face is telling you, then you really will not get the whole story.
- * Words must always match emotions, therefore positive facial expressions happiness/confidence, seriousness, accommodating are very important.

Body language

Body language is a type of nonverbal communication in which physical behaviours, as opposed to words, are used to express or convey information. Humans pay attention to both verbal and visual communications so they must match to convey the intended information. Your body language is im-

portant, and people pay attention to it to form impressions about you. We want to portray ourselves as confident, bold, friendly and professional; not slothful, shy, timid or confused.

Open and confident body posture is very important before an interview panel. It is natural to be nervous when entering an interview room but that should pass in a few seconds after entering the room.

The following are examples of a good body posture:

- * An erect but relaxed posture; you could practice in front of a mirror or your family at home
- * Eye contact is very necessary else it is misinterpreted as distrust.
- * Gestures; a little nod here and there and a smiling face.
- * Arm and hand must be in a relaxed position.

Preparedness for interviews (few tips)

Be very conversant with your stuff especially:

- * Your concept paper, if any
- * Your own cv
- * Your performance appraisal
- * Knowledge of your duties as an auditor
- * Knowledge of your position, condition of service, Collective Agreement (leadership qualities and the way you relate to subordinates)
- * Knowledge of the Audit Service Board and their role and functions
- * Knowledge of the organisation (Audit Service)
- * Work on bad habits and stay calm and confident

Construction of regional and district offices in pictures



Dodowa



Koforidua



Asamankese



Apam



Cape Coast



Twifo Praso



Effiduase



Atebubu



Asankragua



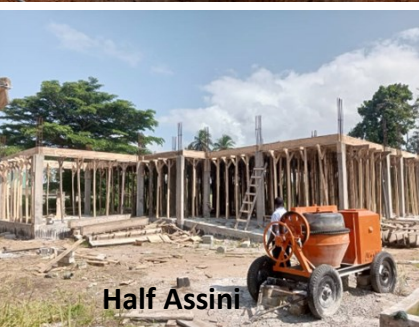
Bole



Wenchi



Offinso



Half Assini



Kpando



Tepa



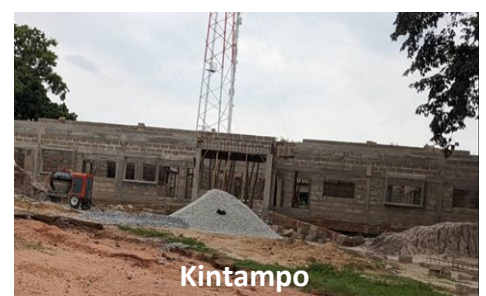
Bibiani



Navrongo



Ho



Kintampo

Audit service honours three retired officers

The Service bid farewell to three senior staff who retired in the 2nd quarter of the year 2022, in the persons of Mr Peter Aggrey, who was the Director for General Administration, Madam Victoria Akordor, Assistant Auditor-General for Educational Institutions and District Assembly Audit Department (EIDA) Northern Zone and Mr Zakaria Abukari, Assistant Auditor-General, Performance and Special Audit Department (PSAD).



Mr Ayagiba presenting citation to Mr Abukari (right)



Mr. Ali presenting plaque to Mr Aggrey (right)



Mr Kyee presenting citation to Madam Akordor (right)

News in brief

Audit Service Union presented Polo shirts to the Audit Service choir. 3-day study tour of Ghana Audit Service, by 5-member delegation from the Office of the Auditor-General of ECOWAS Institutions. Participation of Audit Service in the launch of the 2021 Open Budget Survey Report in Accra.



AG presenting the Polo shirts to the choir



AG presenting the Polo shirts to the choir



Participant at survey report launch



Management with ECOWAS delegation



Meeting with ECOWAS delegation

Depression vs. anxiety: which one do you have?

Anxiety and depression are types of mood disorders. Among other things, depression causes feelings of sadness, hopelessness, and reduced energy. Anxiety creates feelings of nervousness, worry, or dread. Although the two conditions are different, you can have both at the same time. Agitation and restlessness can also be a symptom of depression.

It is normal to have feelings of anxiety or depression from time to time. But when these feelings happen often and they interfere with your life, you might have a disorder that is treatable.

Your symptoms can help your doctor figure out which of these two conditions you have, or if you have both. Some of the same treatments work for anxiety and depression.

What is depression?

Depression affects how you feel and act. When you are depressed, you may have symptoms like:

- * Sadness, hopelessness, or anxiousness
- * A loss of interest in things you once enjoyed
- * A lack of energy
- * Eating more or less than you used to
- * Sleeping too little or too much
- * Trouble thinking or concentrating

For your symptoms to be considered depression, you need to have them most of the day, almost every day, for at least 2 weeks. And they should not have a medical cause, like a thyroid problem. Your doctor can check you for medical conditions that cause depression symptoms.

What is anxiety?

Worry and fear are normal parts of life. But when these feelings do not go away or they are excessive,

they can be signs of an anxiety disorder.

You may have a problem with anxiety if you often feel:

- * Overwhelmed by worry
- * Cranky or on edge
- * Sweaty or shaky
- * Like you're out of control

There are a few types of anxiety disorders, each with its own symptoms.

- * **Generalized anxiety disorder** is when you worry about many different things.
- * **Social anxiety disorder** is excessive worry when you're around other people.
- * **Panic disorder** causes sudden feelings of fear, with symptoms like chest pain and a pounding heart.
- * **Phobias** are intense fears of places or things, like closed spaces or animals.

How are they different?

The main difference between depression and anxiety is the symptoms. Depression is a persistent feeling of sadness. You also have no energy and you lose interest in activities you once loved. Some people with depression think about hurting themselves.

Anxiety involves fear or worry that you cannot control. Depending on the type of anxiety you have, the worry can surface during everyday activities like meeting new people.

How are they related?

Both depression and anxiety are very common and often happen together. About 60% of people with anxiety also have symptoms of depression, and

vice versa. Each condition can make symptoms of the other get worse or last longer.

The same genes may be behind both conditions.

Anxiety and depression could also stem from the same structures or processes in the brain. Stress and trauma early in life can trigger both depression and anxiety.

If you have anxiety, you may be at greater risk for depression. Experts say avoiding the things you fear might lead to depression.

How do you treat depression and anxiety?

It can be harder for doctors to diagnose and treat depression and anxiety when they happen together. That is why it is important to tell your doctor about all of your symptoms.

The treatment for both anxiety and depression involves talk therapy, medication, or a combination of the two. Cognitive behavioural therapy (CBT) is one of the main talk therapies. It teaches you how to think and behave differently to stop triggering your anxiety or depression.

Antidepressants are medicines that treat depression. They change the balance of chemicals in your brain to improve your mood. Anti-anxiety drugs, antidepressants, and beta-blockers are treatments for anxiety.

The sooner you start treatment, the more likely it will help you. Let your doctor know if the treatment you are on does not relieve your symptoms or if it causes side effects. It may take a few tries to find the treatment that works best for you.

<https://www.webmd.com>

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Personality profile



Anita Ankrah

Principal Auditor, Akropong District Office

Hails from Larteh-Akuapem in the Akuapem North Municipal in the Eastern Region

Joined the Service in April 2012

Favourite food is Jollof rice with vegetables and chicken

Hobby is watching movies