



Audit Service Bulletin

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

Audit and its types - Samuel Frimpong-Manso, AAG/EIDA-SZ



Introduction

It is generally assumed that everyone who works with Audit Service knows what an Audit is, and the various types of Audits we undertake. It will not be surprising if a Teacher, a Nurse, a Lawyer and a Journalist do not know the types of audits that Auditors undertake but not so with a staff of Audit Service. It is therefore important for us as Auditors to know or refresh our minds on the different types of Audits there are or types of audits we carry out.

What is an Audit?

Generally, audit could be defined as an independent examination of financial statements and related financial and operational information of an entity in order to express an opinion. Audit could also be defined as an independent examination of financial information of any entity, whether profit oriented or not, private or public institution, when such examination is conducted with a view to express an opinion. Audit also attempts to ensure that the books of accounts are properly maintained by the entity as required by law and standards. Auditors obtain evidence, evaluate the evidence and conclude by expressing an opinion.

We should be mindful that no matter how extensive the definition of audit is, it will be difficult, if not impossible, to cover all types of audits as we will see in the subsequent paragraphs.

Types of Audit

There are various types of audits for various objectives. Examples of types of audits include but not limited to the following:

1. Financial Statements Audit
2. Compliance Audit
3. Performance or value for money Audit
4. IT/IS Audit
5. Forensic Audit
6. Internal Audit
7. Tax Audit
8. Others (Payroll Audit, Procurement Audit, Environmental Audit, Operational Audit etc.)

Financial Statements Audit

Financial statements audit basically scrutinizes financial statements of an entity (including Income Statement/Financial Performance, Cash Flow Statements, Financial Position, Notes etc.) to ensure that they are free from material errors and fraud and are fit in accordance with applicable regulatory framework. A financial statements audit is conducted to express an audit opinion on the information

verified on the financial statements to the extent of reasonable assurance granted in accordance with specified standards such as International Public Sector Accounting Standards (IPSAS) and applicable laws. In providing an audit opinion whether the financial statements are fairly presented in accordance with accounting standards, the auditor gathers evidence to determine whether the financial statements contain material errors or other misstatements.

Compliance Audit

This is an audit undertaken to determine whether the organization is complying with regulations, legislations, policies and procedures. In other words, a compliance audit is an independent evaluation of financial and operational records to ensure that an entity is following applicable laws, rules, regulations, guidelines, policies and procedures. In fact, we can conclude that every type of audit has some form of compliance audit embedded in it. It should also be noted that compliance audit could be undertaken as stand-alone audit.

Performance/Value For Money Audit

This type of audit involves a systematic review and assessment of an activity or a programme (Public or Private Institution) in relation to the efficient, effective and economic use of resources. In most countries, Value For Money Audit could be likened to independent evidence-based investigation which examines and reports on whether economy, effectiveness and efficiency have been achieved in the use of public funds. We should also note that even though Performance Audit employs some objective judgements based on some legislations, there are however, more subjective judgement than the financial statements audits as effectiveness and efficiency are not as clearly established as generally accepted accounting principles (GAAP).

IT/IS Audit

An Information Technology (IT) audit or Information Systems (IS) audit is an examination of the management controls within an IT infrastructure and business applications. IS audit could also be defined as the examination and evaluation of an entity's IT Infrastructure, its applications, data use and management, policies, procedures and operational processes against recognized/accepted standards or established policies. In this era of technology, IT audit should be focused by most auditors if not all as the world is moving

to that direction. It is therefore important that every auditor knows and employs some basics of IT in our audits.

Forensic Audit

This type of audit refers to an investigation in which accountants/auditors with specialized knowledge in Forensic Investigation seek to uncover fraud, missing funds, negligence and conflict of interest dealings. Forensic Audit primarily aims at detecting fraud, white collar crimes and negligence of the person(s) involved in order to present the evidence in court for prosecution. Forensic Auditors are trained to be able to determine fake signatures, fake thumb prints, falsification of records, owners of handwritten words and documents that are not genuine. The evidence gathered from Forensic Audits are mostly admissible in court for prosecution.

Forensic audit could be **Proactive** (to prevent occurrence of fraud and help to institute measures to make fraud unattractive and preventable) or **Reactive** (to confirm an alleged fraudulent activity or otherwise).

Internal Audit

Internal audit has a goal of investigating and appraising effectiveness of the various departments and units of an entity in terms of their functions. It should be noted that Internal Auditors generally are answerable to Audit Committees of the Entity/Board. In most jurisdictions, Internal audit has been described as the 'eyes and ears of management'. In other words, Internal Audit assists the Audit Committees to oversee accurate financial reporting and disclosures, helps to sustain regulatory compliance, strengthens internal controls and improves risk management. This helps to unify oversight and fairly allocate limited resources in most efficient and effective manner.

Tax Audit

This is an audit to assess compliance of tax laws and regulations by entities, businesses and individuals. In Ghana, Tax Auditors are usually Ghana Revenue Authority (GRA) Staff who normally carry out tax audits to assess the accuracy, credibility and reliability of individual and entity's tax returns filed with the GRA or not registered with the Authority at all.

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A sales rep, an administration clerk and their manager are walking to lunch when they find an antique oil lamp. They rub it and a genie comes out in a puff of smoke.

The genie says, "I usually only grant three wishes, so I'll give each of you just one."

"Me first! Me first!" says the admin clerk. "I want to be in the Bahamas, driving a speedboat, without a care in the world." Poof! She's gone.

In astonishment, "Me next! Me next!" says the sales rep. "I want to be in Hawaii, relaxing on the beach with my personal masseuse and the love of my life." Poof! He's gone.

"Okay, you're up," the genie says to the manager. The manager says, "I want those two back in the office after lunch."

Moral of the story: Always let your boss have the first say.
Today's Joke *The OKie Dad*

Lessons from afar - Mamavi Vinyo, Director, Board Secretariat



After the world-acclaimed Lion King movie, I have taken a personal interest in the true lifestyle of the lions, especially the male dominant King. His fearful appearance, his powerful strength and agility and above all his tender care of his pride. This article will explore this fascinating animal and how that teaches me as a person some lessons from afar. I hope you will enjoy the read and share with all.

In the heart of the lush jungle, there was a magnificent lion pride led by the wise and powerful King Leo. King Leo had ruled over the pride for many years, ensuring their safety, prosperity, and dominance in the jungle. He was respected not only for his strength but also for his ability to make wise decisions and his dedication to teaching the young lions about leadership and survival. As time passed, King Leo realized that he

couldn't rule forever, and he knew the importance of professional development and succession planning. He decided to groom his successor, a young and promising lion named Simba. Simba possessed the qualities of a great leader—courage, intelligence, and a caring nature. King Leo began mentoring Simba, teaching him the ways of the jungle, the art of diplomacy with neighboring prides, and the responsibility that came with leadership.

King Leo also encouraged Simba to seek out knowledge beyond their pride's territory. Simba ventured into the jungle, learning from different animals, understanding the ecosystem, and building alliances with other creatures. He met a wise old elephant who taught him patience and the importance of listening, a swift cheetah who taught him the value of speed and precision, and a clever chameleon who imparted the wisdom

of adaptability. As Simba grew, so did his confidence and leadership skills. He became a trusted advisor to King Leo, making important decisions alongside the aging king. The other lions admired Simba's wisdom and dedication to their pride. They saw a leader in the making, someone who would continue King Leo's legacy of strength and wisdom.

The day eventually came when King Leo, weakened by age, called the pride together to announce his decision. With a proud and grateful heart, he proclaimed Simba as his successor, reminding the pride of the importance of professional development and succession planning. The lions of the pride, inspired by the continuity of their leadership, roared in approval. Under Simba's leadership, the lion pride continued to thrive and expanded their influence in the jungle. Simba, having learned from King Leo's teachings and his own experiences,

led with compassion, intelligence, and strength. He continued to seek knowledge from different sources and fostered alliances with other animal communities, ensuring the prosperity of his pride and the harmony of the jungle.

In the end, the legacy of King Leo lived on not only through his wise leadership but also through Simba's dedication to professional development and succession planning. **Their story served as a timeless lesson for all, reminding us that strong leaders should not only rule wisely but also ensure the future success of their community through the nurturing of the next generation.**

We must all leave a legacy at home, at work and in the community. This is the lesson from afar which has been my guiding principle in my personal and professional life. Long live legacy makers.

GAS participation in IDI pICTURE Initiative - Karen Asmah, AD, IT Audit



The pICTURE initiative is an INTOSAI Development Initiative (IDI) project that seeks to support Supreme Audit Institutions (SAIs) in strengthening ICT governance. This includes supporting SAIs in determining and uplifting ICT maturity levels, and strengthening the management of ICT resources. The initiative is also aimed at supporting SAIs in identifying strategic gaps in ICT implementation to help SAIs in developing action, implementation, and follow-up plans in each identified gap.

One key characteristic of global developments is the use of data in an increasing exponentially manner, more complex and digitized. It is therefore critical for GAS to have a well-functioning governance system in place to manage its ICT resources and steer planning and implementation.

Through the pICTURE initiative IDI will support GAS in implementing and strengthening its ICT governance system, think holistically and strategically about the interdependencies between information, data, applications, and technology.

The participation of SAI Ghana in the pICTURE initiative is focused on optimizing and leveraging ICT services and business processes to achieve improved service delivery to our stakeholders. As such, Management constituted SAI Ghana pICTURE Working Group made of Patrick Neequaye, Karen Asmah, Jude Danbo, Alex Doodoo, Zulaiha Dobia under the supervision of Mr. Lawrence Ayagiba, DAG/PSAD.

The Working Group in collaboration with IDI would be responsible for the development of a strategy for SAI Ghana to leverage on ICT resources

for operational, administrative and delivery of excellent auditing services.

This would lead to improved management of information GAS needs to achieve run its business and to ensure business continuity as well as support internal and external communication.

It is vital to remember that ICT is a means to an end and should support the overarching GAS strategic objectives and contribute to value for its stakeholders in terms of delivering high-quality audits and communicate effectively.

Koforidua Regional Audit Office holds fun games

The Koforidua Regional Audit Office recently organized a set of enjoyable recreational activities.

These events were designed to foster camaraderie among the office's staff while also providing them with physical workout to gear them up for the upcoming 2023 audits in October.

The staff enthusiastically participated in a range of activities, including an 11-a-side football match, a dance

competition, sack races, board games like Ludo and draught amongst others.

Madam Count Anukware Akpeloo, the Regional Auditor, expressed that the event's success has inspired plans for expansion to encompass all districts within the Eastern Region. This expansion would be aimed at estab-

lishing a unified platform that promotes increased productivity among

the staff in a healthy and engaging environment.



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



In the last quarter's edition of this bulletin, we concluded that, the Prerequisite segment of the Financial Audit Methodology (FAM) is part of the planning phase of the audit process. This phase of the FAM helps the auditor to ensure that, certain pre-conditions are present using the following working papers:

- P1 (Evaluating Financial Reporting Framework)
- P2 (Review Template)
- P3 (Audit Query)

In this current edition of the GAS Bulletin, I will be sharing an insight into another phase of the FAM known as the PRE-ENGAGEMENT phase. At the pre-engagement phase, certain activities are undertaken as part of the planning phase of the audit process. The following working papers are designed to assist the auditor to appropriately document the activities required at the pre-engagement phase of the FAM:

- **Budget versus Actual-PE-1**
- **Competency Matrix-PE-2**
- **Code of Ethics Declaration-PE-3**
- **Code of ethics conclusion-PE-4**
- **Team agreement-PE-5**
- **Audit engagement letter-PE-6**
- **Minutes of entrance meeting-PE-7**
- **Quality control questionnaire-PE-8**

Budget versus Actual-PE 1

PE-1 working paper is used to document an estimated time required for the audit team to complete an assignment. Before an audit assignment commences, it is very important for

the owner of the audit to set an estimated time required for the audit team to undertake the assignment. The budgeted time should be measured against the actual time taken by the audit team to complete the assignment. This working paper is very important to the extent that, it helps audit management to monitor the progress of audit work and take corrective action where necessary. Reasons for variances between actual and budgeted hours/days should be documented to enhance better planning of future audits.

Competency Matrix-PE 2

PE-2 is used to document the establishment/selection of the audit team taking into consideration factors such as the individual auditor's professional competence, working experience etc). The main objective for using this working paper is to Record the names of the audit team members, together with information such as each member's working experience, academic qualification, knowledge of the audit client's operations and other competencies. The D/DA/RA etc in charge of the audit must always ensure that, there is a good blend in terms of audit team composition in order to ensure the most efficient outcome.

Code of Ethics Declaration-PE 3

PE-3 working paper is used to document the auditor's compliance with the GAS/ the auditing code of ethics. Issues relating to conflict of interest and actions taken in response are to be documented in PE-3. This working paper is to be completed by each member of the audit team, together with any supervisor who may be directly involved in the audit assign-

ment. This is to ensure that, the independence of the audit team is collectively intact.

Code of ethics conclusion-PE 4

The Code of Ethics Conclusion working paper is to be used by the D/DA/RA/DAG/AG or owner of the audit to document conclusion on the audit team's compliance with the applicable code of ethics. The conclusions on declarations made by individual members of the audit team and related actions taken (if any) are summarized in the PE-4 working paper.

Team agreement-PE 5

PE-5 is used to document the role or work schedule for each member of the audit team. The audit team leader is required to assign work to each member of team and ensure that, each team member signs their portion on the working paper as confirmation that they have understood and accepted the extent of tasks assigned to them relating to the audit.

Audit engagement letter-PE 6

The audit engagement letter is used to Communicate the terms of the audit assignment to the audit client. After consideration of these terms by the audit client, the engagement letter is signed by both parties (the D/DA/RA on one part and the spending officer of the client on the other). This document, after being signed by both parties becomes an agreement between the client and the auditors in respect to the terms of the audit assignment.

Minutes of entrance meeting- PE 7

PE-7 is used to document minutes of entrance meeting between the audit team and the client's management representatives. Matters discussed at

the meeting are to be summarized in the PE-7 working paper by an assigned member of the audit team (supervised by the team leader or may be completed by the team leader). A draft copy of the minutes should be given to the client management for an attestation to the contents. Upon agreement between the client and the audit team, the final minutes of the entrance meeting should be signed by the audit team leader and the spending officer of the client or an assigned management team member.

Quality control questionnaire- PE 8

The Quality control questionnaire working paper is used to document evidence on conclusion that PE 1 to PE 7 are duly completed)

In conclusion, the Pre-engagement phase of the FAM is part of the planning phase of the audit process. The working papers for the pre-engagement phase as outlined above, helps in documenting and obtaining audit evidence in respect to the time budgeted for each audit assignment and the actual time taken to complete the assignment (PE-1), the names and competencies of each audit team member (PE-2), Code of Ethics Declaration by each audit team member (PE-3), Conclusion on Code of ethics for the entire team by the owner of the audit (PE-4), allocation of work to each audit team member (PE-5), Audit engagement letter signifying an agreement between the auditors and the client (PE-6), Minutes of entrance meeting (PE-7) and

Quality control questionnaire (PE-8) working paper to confirm completion of PE-1 to PE-7.

The Counsellor by Elizabeth Senyo-Pongo (Director of Audit, Akropong-Akuapem)

Topic: Know your temperaments Part 1 (Melancholy)



Temperaments reflect our true inner nature, and they eventually influence our choices, our inclinations, behaviour and interactions. It is defined as a person's nature, especially as it permanently affects their behaviour. Most relationships go through challenges due to temperament issues, so understanding of temperaments can help to solve most challenges in every area of our lives. Temperaments directly influence our response to the various positive or negative experiences that we encounter.

The four-temperament theory which suggests that there are four fundamental personality types: melancholic, choleric, phlegmatic and sanguine.

No individual temperament is better than the other. We were moulded by God and given peculiar and exceptional identities and they are all good. We need to understand one another and learn to live together in peace and harmony. The way out is to work on our weaknesses and utilise our strengths as opportunities to benefit our environment.

The first I want us to discuss is the Melancholic – Peace at all cost.

The melancholic is an introvert with a low morale and self-esteem but highly intelligent, genius-prone, artistic and highly creative. They prefer to relate intimately with a few people. They are very selective about relationships. People of this nature only choose their friends rather than being chosen as a friend. They believe they must

establish enough trust and be sure of a person before they open up for even a surface relationship.

The melancholic is a genuine and a loyal friend. He or she is a private person and can be hurt easily so they keep to themselves. They are self-sacrificing in intimate relationships, and they desire constant assurance of love, friendship and belonging.

The melancholic has a high intellectual energy and is highly imaginative. If this high brain power is not employed usefully, it can be very destructive. They always want to appear very competent and not to be ridiculed in public therefore extremely cautious. They are mostly great artists, accurate painters, musicians, writers, scholars among others. The melancholic loves orderliness and treasures

people who are reliable and truthful. They have high standards for people.

The melancholic in control will not want any form of control over their own lives and behaviour and will not express control over others but they make great leaders if allowed to explore themselves. Though they excel in leadership, they enjoy private life. Their inherent nature for intuition, quietness and meditation renders them very religious or spiritual.

The melancholic in affection is over-protective of his or her significant others. They are great thinkers; they keep emotional scores which makes it difficult for them to forgive. Melancholics are also very strong, legalistic and rigid litigants.

(Reference: *Understanding Human Behaviour* Vol. 4 2020, Samuel Oheneba Dornyo, PhD)

Construction of regional and district offices in pictures

Koforidua regional office



Asamankese district office



Dodowa district office



Audit Service's Julian Nunoo clinches the prestigious Best Referee Award

Julian Nunoo, an Assistant Auditor in GAR DISTRICT B, received recognition as the Best Referee of the 2022/2023 Season. He was honored with a plaque and a brand-new Hyundai Elantra sedan during the inaugural GFA Awards ceremony at the UPSA Auditorium on September 9, 2023. The announcement was made by GFA President Kurt Edwin Simeon Okraku.

Referee Julian Nunoo outshone competitors Rustum Senorgbe and Dr. Imoro Osman from the previous season. The award, presented by President Okraku, aims to inspire referees to consistently deliver exceptional performances in future seasons,

ultimately enhancing officiating across all leagues.

Julian Nunoo embarked on his refereeing journey in 2008 and achieved the status of FIFA Referee in 2022. His first international tournament was at the WAFU U17 Tournament in Ghana, where he officiated the final match between Burkina Faso and Nigeria.

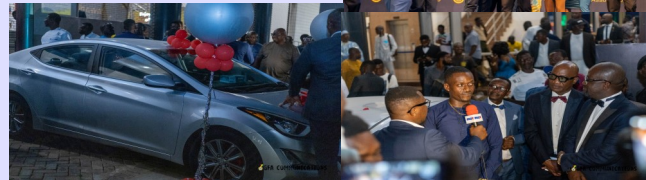
During the season in review, Nunoo officiated 14 matches as the fourth official, issued 54 yellow cards, three double yellow cards, and awarded two penalties (in matches between Karela and Kotoku Royals, and Great Olympics and Hearts of Oak). He also officiated an international match,

the CAF Champions League first qualifying round clash between ASN Nigelec and SOAR Academie.

Notably, he recently oversaw the first leg of the 2023/24 CAF Confederation Cup preliminary round between ASC Kara of Togo and Ivorian side Académie Football Amadou Diallo.

Julian Nunoo follows in the footsteps of his father, retired FIFA referee Thomas Nunoo, an

Assistant Auditor-General with the Educational Institutions and District Assemblies Department (EIDA) - Northern Zone.



Audit and its types - Cont'd from Pg 1

It is an investigation of financial information to verify that an individual or entity has accurately reported and paid their taxes due. The Authority selects taxpayers either at random or other means before the tax audit is undertaken to ascertain the taxpayer's compliance with the tax laws.

Others (Payroll Audit, Procurement Audit, Environmental Audit, Operational Audit etc.)

There are several other types of audits such as Payroll, Procurement, Environmental, Operational, Due Diligence, Review etc. which are undertaken by auditors with different expertise for different objectives for various users.

Conclusion

As Auditors working for the State, we should be prepared for all the above types of audits because we could be called upon to undertake any of them for the good people of Ghana.

Thank you.

Introduction of e-Learning Management System

GAS in 2022 received support from the European Union under the Ghana Public Financial Management Reform Programme towards the development and implementation of an electronic Learning Management System (e-LMS).

The e-LMS is an electronic web-based application designed to support the automation and digitalization of learning and continuous professional development (CPD). The e-LMS functionalities include: support

for virtual learning and webinars; scheduling of training content on demand; performance tracking alert notifications; customizable reports and analytics; online test and quizzes; electronic certification of completion.

This concept of digitized learning practice when deployed, would support the asynchronous method of learning where participants can access learning resources virtually based on needs assessment in respect of mandatory CPDs and optional

tutorials.

In this regard, the GAS PFM Working Group would liaise with selected staff members to develop standard learning materials on topics such as the financial audit methodology, compliance audit methodology, performance audit methodology and information system audit methodology. Also, training materials on soft skills and other GAS operational policies would be prepared to improve staff knowledge.

Pink October - Breast cancer awareness: check your breast and save your life

Breast cancer is the most occurring cancer in women worldwide and even more severe in developing countries like Ghana. Breast cancer is curable when detected early but very fatal when it advances. The disease is a common cause of hospital admissions and mortality among Ghanaian women. Statistics show that breast cancer is the second leading cause of cancer deaths among women. Every female loves her breast because it is sign of her womanhood. Men and boys are even more fascinated by the breast than the owners themselves. The breast is the source of life, produces the healthiest food for growing children and great source of pleasure to the men. The whole world needs the breast to survive.

In 2020, there were 2.3 million women diagnosed with breast cancer and 685 000 deaths globally. As of the end of 2020, there were 7.8 million women alive who were diagnosed with breast cancer in the past five years, making it the world's most prevalent cancer. Nevertheless, when found early, and if adequate diagnosis and treatment are available, there is a good chance that breast cancer can be cured.

While breast cancer overwhelmingly affects women, men also have breast tissue and are at risk of developing breast cancer. However, because breast cancer is primarily seen as a "woman's disease," men may ignore symptoms, resulting in later-stage diagnoses and potentially worse outcomes. Although overall survival for male breast cancer patients has improved over time, the prognosis for men with the disease has not advanced as

much as it has for women. Men need to not only know that they can and do get breast cancer, but also that they must be proactive about reporting any lumps, inflammation, or otherwise unusual changes to their doctor.

There are many reasons for lumps to develop in the breast, most of which are not cancer. As many as 90 per cent of breast masses are not cancerous. Non-cancerous breast abnormalities include benign masses like fibroadenomas and cysts as well as infections. However, if you think you have one or more of the above symptoms, do not wait and seek medical care immediately.

How to reduce your risk of breast cancer

- reduce your risk of breast cancer by making better behavioural choices which include:
- maintaining a healthy weight
- staying physically active
- avoiding harmful use of alcohol
- breastfeeding
- quitting tobacco use and avoiding exposure to tobacco smoke
- avoiding the prolonged use of hormones
- avoiding excessive exposure to radiation

Symptoms of breast cancer

Symptoms of breast cancer include:

- change in nipple appearance or alteration in the skin surrounding the nipple (areola)
- bloody or abnormal nipple discharge
- a lump or thickening in the breast
- change in breast colour
- pitting of the breast skin
- breast or nipple pain

The month of October has been dedicat-

ed to breast cancer. The world is calling all individuals; young and old alike to join the campaign against breast cancer. Get a pink ribbon and create the awareness. Everyone is at risk! Breast cancer is no respecter of persons.

Therefore, colleague auditors, join the campaign and let us save the breast. Be informed, self examine your breasts for abnormalities and get screened at any nearby clinic.

As part of the month-long awareness campaign there are activities country wide which staff can participate in such as free breast screening and discounted mammo-

grams.

The following facilities offer free breast screening:

- The Trust hospital
- Total House Clinic
- Korle Bu Teaching Hospital
- University of Ghana Medical Centre (UGMC)
- Ridge Hospital

Some media houses and NGOs also organise free breast screening in the month of October.

Sources: <https://www.bcrf.org>
<https://www.emro.who.int>
<https://nursing.ug.edu.gh>

FACTS 4 THOUGHTS

A cancer that forms in the cells of the breast.

Breast cancer can occur in women and rarely in men 1% occurs in men.

Every 74 seconds somewhere in the world someone dies from breast cancer.

Many studies have shown breast cancer is more frequent in the left breast than in the right

When breast cancer is found early the survival rate is 99%.

Breastie Bestie



Symptoms of breast cancer include a lump in the breast, bloody discharge from the nipple and changes in the shape or texture of the nipple or breast, etc.

One may also experience:

Breast: discomfort, inverted nipple, lumps, or nipple discharge, skin redness or swollen lymph nodes.



Nipple Discharge



Nipple Turning Inward



Dimpled/ Depressed Skin



Skin Irritation



Skin Colour/Texture Changes



Pulled in the Nipple

Save the BoobsGet your Pink on!!!

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Personality profile



Wasilatu Tampuri

Principal Auditor, Tamale District 'C'

Joined the Service in December 2017

Hails from Bongbini in the North East Region

Favourite food is Banku and Pepper with Red Fish

Hobby is spending time with family and listening to gospel music