



Good Governance
and Accountability

Audit Service Bulletin

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

Christmas Message from the Auditor-General

Another year has come to an end, granting us the opportunity to reflect on our achievements and disappointments. The year 2021 had its hopes, fears, laughter and challenges, but I am assured that everyone had the resilience to contain whatever it offered so long as we were blessed with life.

The year was challenging as the country and the whole world continued to battle with the Covid-19 pandemic, but by the grace of the Almighty God, we sailed through.

Collectively, we chalked great success towards the achievement of our mandate and in the fight against corruption. My greatest appreciation goes to all staff who exhibited strength, diligence, and perseverance in delivering on assignments and seeing through audit programmes.

I would like to use this season to say a big thank you to every staff of the Service for your hard work, commitment, and dedication to building a better Audit Service for our motherland Ghana. You have all proved to be loyal to the Service and even when in our minds, sometimes, we may have doubted ourselves, we still accomplished our goals, and I can say nothing better than ayekoooooo!!!!!!

Let us use the season to reflect and act on these important relations:

To your enemy,
forgiveness

To an opponent, tolerance

To a friend, your heart

To a client, service

To the less privileged, charity

To the ones we lost, sleep well

To all, love and

To yourself, respect and appreciation

Together let us forge toward our vision, never relenting, doing as much as we can, whenever we can.

May love, laughter, success and good health be our lot in 2022.

And for the Service, may we strive to attain greater heights in all our endeavours.

God richly bless you all!!!

Merry Christmas and a Happy New Year!!!



In this issue:

- ⇒ Christmas message from Auditor-General
- ⇒ Christmas messages from the Deputy Auditors-General
- ⇒ The heat is on- climate change
- ⇒ National Service Personnel urged to adhere to rules and regulations
- ⇒ Audit Service signs contracts to build 19 Audit Offices
- ⇒ Duties and responsibilities of District Auditors/Branch Heads/Section Heads/Unit Heads
- ⇒ Ebenezer Achana adjudged Best District Auditor
- ⇒ Merry Christmas 2021: 5 tips to remain healthy during the Christmas season

Articles and contributions are welcome from staff

Merry Christmas and Happy New Year from the PR Unit

May this holiday season bring you much joy and the New Year be your best one yet

Many thanks to our contributors and readers



COVID-19 VARIANTS STOP THE SPREAD!

The same protective measures help stop #COVID-19 & its new stronger variants.



End of year messages from the Deputy Auditors-General

Mr Ali Zakaria (DAG/ Finance, Admin & HRD)



Season's Greetings to each one of you!

Audit Service is proud to have such honest, dedicated, hardworking and loyal people who contributed to the feats the Service attained in 2021.

Thank you for the great effort you have shown this year; your hard work is greatly appreciated!

I wish you a holiday season full of joy and celebration.

I look forward to a great year filled with determination and energy to carry out our mandate better than we did this year.

Merry Christmas to you all!!!

Mr Lawrence N. Ayagiba (DAG/Performance Audit)



As we draw the curtains on 2021, it is time to take account of the past year and prepare for the one ahead.

In spite of the restrictions due to the pandemic, we were able to deliver on our mandate by implementing our audit plans and presenting reports to Parliament.

I want to use this opportunity to thank all staff for contributing their quota to the achievement of our goals regardless of the limitations. We hope for good health in the coming year to be able to attain greater heights.

I wish you the best of the season as we enjoy the festivities.

Merry Christmas and a Prosperous New Year to you all.

Enjoy the holidays and stay safe.

Mrs Roberta Asiamah (Educational Institutes & District Assemblies - Southern Zone)

We are approaching the end of yet another year and look forward to a more vibrant one. Even though COVID-19 is still hovering around, we have been able to achieve our target as a Service.

Christmas is a time for giving thanks and for giving back. Therefore, let us reaffirm our collective dedication to the Service.

I wish you all and your families good health, love and happiness in the ensuing year ahead of us.

Merry Christmas and a Happy New year.



Mr. John Godfred Kojo Addison - Commercial Audits Department



I wish all and sundry a merry Christmas and a happy new year.

It is my wish that we all work in unison as we continue to receive strength and knowledge from our maker to push the agenda of good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana.

I entreat everyone to strictly observe the COVID-19 protocols as we enter the Yuletide to celebrate with our families so that we come back next year in one piece.

Mr Ahmed Seidu Kyei (Educational Institutes & District Assemblies -Northern Zone)



As the year comes to a close, I am wishing all staff a blessed and cheerful Christmas, full of celebrations and happy times.

The past year had its ups and downs as we manoeuvred our way through the pandemic. With all of the challenges, we were able to dutifully execute our assignments, meeting deadlines and presenting our reports to Parliament.

I wish to express my most heartfelt thanks to each and every one of our staff for your exhibition of commitment, professionalism, and endurance.

Make merry with family and friends and stay safe.

Merry Christmas and a Happy New Year.

The heat is on-climate change by Timi H. Musah (PSAD)



Our climate is on fire, not in a good way but that is just the smaller problem. The bigger problem is that we

are in denial and not acting enough to tackle the problem, sad but the truth.

If the pandemic taught us any valuable lessons, I will bet my last cedi on these two: that the world doesn't have it all together not even the developed countries and one country's problem is not entirely only their problem. I remember when Ghanaians will go to church and spend most the time praying that the pandemic never gets to Ghana then later the prayer turned to the pandemic be gone and then that we get a cure but here we are, though we have a vaccine we need to still be cautious. Then some world leaders would say it's a hoax or it's a China-Wuhan problem.

Now it is climate change, not to say it came after the pandemic but the pandemic was more pressing and now that cases seem to largely be on the decline globally, we are back to climate change again.

The landmark agreement popular with climate change is the Paris Agreement which was adopted by nearly every country including Ghana in 2016 to address climate change and its negative impacts. Which aims to substantially reduce greenhouse gas emissions ultimately to 1.5 C. [The recent being United Nation Climate Change Conference COP 26 of Glasgow in Scotland where world leaders have converged to negotiate and agree on climate change commitments and targets.](#)

The irony is that the western countries contribute about 90% of the greenhouse gas emissions but the impact is felt more in the developing countries who already are grappling with basic infrastructural deficits, diseases and hunger.

The situation reminds me of a story of a swan who would not bother when her neighbours' streams hardly had water because her water

source was close to the waterfall until the waterfall was directed by humans for another course. Then she realized how their problem was her problem.

The reality is that we live in one world and a problem unsolved in one country sooner or later will spread to another. "The global village". This phrase is as old as I can remember but seem merely a cliché. It resonated in most world leaders speeches but actions didn't reflect its essence.

Ghana may not be causing much to the impact of climate change but needs to act because it is experiencing the negative impact. Scientists have predicted that developing countries are likely to be more affected with diseases like malaria, infections and pest infestation, more flooding and droughts and hence food shortage.

Ghana on the national level has undertaken several interventions to strategically address climate change. Aside being signatory to several agreements and alliance, the country has embarked on planting five million trees which tackles afforestation that is recommended to sink carbon dioxide, the number one contributor to greenhouse emissions and clean cooking through Clean Cooking Alliance under the Ministry of Energy among others.

Individuals can in their small way make responsible choices by making some small changes to our lifestyle, that will go a long way to translate into change. By doing that, we reduce our carbon footprint and collectively help the climate crisis. For example, not littering and opting for more biodegradable consumables, reusing materials instead of always buying, installing energy efficient electrical equipment, avoiding second hand gadgets which tend to consume more energy and even emit benzene that is toxic, toilet that require little water to flush etc.

Pledge to do something. It is the little things of life that matter, after all little drops of water makes a mighty ocean. Besides, the little ones are watching; at least let them be able to say we tried.

National Service Personnel urged to adhere to rules and regulations

The Deputy Auditor-General (DAG for Finance, Administration and Human Resources Department of Audit Service, Mr. Mohammed Zakaria Ali has urged National Service Personnel (NSP) to adhere to the operating standards, rules, and regulations of the Audit Service, and show respect to their superiors to enable them [NSP] to learn from and tap their rich experiences.

Mr. Ali said this during a day's orientation in Accra for the 2021/2022 NSP posted to the Service. In all, 143 personnel were posted to do their 'national service' as required by Act 426. The act requires Ghanaian students who graduate from accredited tertiary institutions to undertake a year's compulsory national service to



the country.

Mr. Ali noted that the Audit Service is an institution of high repute, and advised the personnel not engage in acts that would mar the Service's hard-earned reputation.

He bemoaned instances where some NSP posted to the Service exhibited negative attitude towards work. He therefore admonished the new personnel to display a high level of excellence, seriousness, and punctuality to work.

The resource persons, Mrs. Esther Mills and Mrs. Naa Densua Prentice both Human Resource persons of the Service introduced the NSP to the structure and operations of the Service, the mandate of the Auditor-General and the code of ethics.

They outlined some administrative treats such as dressing code and personal hygiene. They exhorted the NSP to strive to have uphold such attributes as honesty, humility, and good communication.

Audit Service signs contracts to build 19 Audit Offices

The Ghana Audit Service has signed contracts with eight local construction companies for the construction of three regional and 16 district audit offices to be completed within twelve and nine months respectively.

The projects, being financed with a loan secured by the government from the German Development Bank, KfW, is an important facelift of the Audit Service as the facilities will resolve the problem of inadequate office space which has been occasioned by the increased number of staff.

The three regional offices would be situated at Cape Coast, Ho and Koforidua. The district audit offices are Asankragua, Half-Assini, Twi Praso, Apam, Asamankese, Dodowa, Kpando, Offinso, Effiduase, Atebubu, Bibiani, Tepa, Wenchi, Bole, Kintampo and Navrongo.

The eight selected construction companies are: Oku Falls Enterprises Limited, Rinacand Company Limited, Altimate Kristal Vision Limited, and Matapo Limited, Instant Limited, TMJ Ventures Limited, Beksfel Construction Limited and Awinbehit Company Limited.

Mr. Johnson Akuamoah Asiedu, Auditor-General, in his remarks asked the building contractors to show strong commitment to work within schedule and ensure value for money. He also asked the contractors to let quality

become the "watchdog" to assure



themselves of continued engagements with the Audit Service, adding that the KfW had agreed to provide an extra loan to construct offices in the six newly created regions.

Professor Edward Dua-Agyeman, Chairman of the Audit Service Board said this was the first time in the history of the Service when 19 buildings were being constructed at the same time. He expressed dissatisfaction with the slow pace of work of some contractors in the past and asked them to step up their game. He called for team collaboration between contractors and consultants to ensure successful completion of the project.

Mr. Seth Attram-Danso, Civil and Structural Engineer, Hydroplan Consultants, Consultant for the project assured the Audit Service of quality service to be delivered as arranged without delays.

Ms. Christina Furler, the Managing Director of Furler Architects Ltd, in her remarks congratulated the contractors for the slot given them to execute the project and wished them success.

Duties and responsibilities of District Auditors/Branch Heads/Section Heads/Unit Heads

By: Samuel Frimpong-Manso - EIDA/Southern-Zone

Introduction



According to our Scheme of Service (October 2020), any of the above positions should be held by a DIRECTOR. Directors are therefore expected to provide both ADMINISTRATIVE and OPERATIONAL leadership for the achievement of the mandate of that Office towards the attainment of the goals of the Service. For the purpose of consistency, I would like to use DIRECTOR for all the above positions in subsequent paragraphs.

Administrative Leadership Responsibilities

Directors are responsible for the management of HUMAN, MATERIAL and FINANCIAL resources in their various stations. Heads of the above offices are expected to manage all the (human resources) staff under them in terms of their welfare issues, training interventions, assigning work to them, selecting them for special assignments, liaising between them and management, encouraging and motivating them to put up their best, annual leave matters etc. In short, all the staff working under the leadership of Directors should be motivated

to work hard so that the goals of the Service would be achieved.

Also, Directors are expected to manage all the material resources in their jurisdiction by taking very good care of them. These materials include, but not limited to, office accommodation, residential accommodation, official vehicles, furniture, stationery and all office equipment under them. Directors should do their best to protect and secure all these resources so that they would not be unnecessarily damaged or spoilt. Material resources that need to be maintained should not be left to rot or deteriorate, but be maintained if not improved upon.

Additionally, Directors should manage all financial resources entrusted to them by the Service. Payment of utility bills, medical bills, fuel, night and transport allowances, overtime allowances etc. should be prudently, fairly and transparently disbursed to avoid staff demotivation, hatred, animosity, unnecessary speculations and disagreements.

Operational Leadership Responsibilities

Apart from the above administrative responsibilities, Directors have the responsibility

to ensure that the Operational mandate of the Auditor-General is excellently carried out. In accordance with Regulations 37 of the Audit Service Regulations, 2011 (C.I. 70), Directors should review all draft management letters produced by the staff and issue them within two weeks. This presupposes that Directors should plan, organize, supervise and monitor the audit assignments in their offices so that upon receipt of the draft management letters, they could review them up to acceptable standards (especially in terms of quality) within two weeks before the management letters are issued to the clients. It should be noted that the issue of the management letters and submission of District Notes to the Region should be timely to meet the Auditor-General's timely submission of the report to Parliament.

Moreover, Directors should help management in implementing policies, strategies and objectives of the Service. If it requires briefing and training of staff, Directors should provide them so that the staff would not be found wanting.

Others

Directors represent the Auditor-General and the Service as a whole in their areas of

operation. Therefore, their behaviours and attitudes should be without blemish in order not to tarnish the image of the Auditor-General and the Service. Integrity should not only be their watchword but they should practice it as well. Directors should also be independent, disciplined and diligent in all their dealings with the Auditees. Above all, they should be politically neutral to ensure objectivity in your performance.

Communication between the audit office and various stakeholders such as the Ministers of State, Members of Parliament, Chief Executives, Chief Directors, Heads of Educational Institutions, Chiefs (Nananom), Opinion Leaders, Reverend Ministers etc. should be cordial to ensure operational and administrative harmony.

Conclusion

Directors (District Auditors) should be competent, knowledgeable and abreast of the current issues, especially concerning the Service. This would enable them to impart the knowledge to their subordinates. Finally, Directors should ensure that they perform both Administrative and Operational responsibilities to the letter to enhance the image of the Service and uplift the morale of the staff.

Ebenezer Achana adjudged Best District Auditor

Mr. Ebenezer Awukune Achana, the Director of Audit at the Zebilla District in the Upper East Region was adjudged the Best District Auditor for the year 2021, at the maiden edition of the District Auditors' Conference held at the Golden Tulip Hotel in Kumasi from 21 to 22 December 2021. For his prize, Mr. Achana was presented with a deep freezer.

The award, the first of its kind, according to Management would be sustained to reward hard work and commitment to duty. The criteria for the award were; works submitted, timelines of submission of reports and events, relevant observations captured in the various Auditor-General's (A-G) reports to Parliament and coverage of audit universe. Out of 12 entries received from EIDA Southern and Northern Zones, Mr. Achana's works stood out to meet the criteria for the award.

The two-day conference on the theme: "Ensuring the Efficiency and Effectiveness of the State Auditor in a Digitised Economy" was to brainstorm and make recommendations that would enhance the work of district auditors as well as assist the Auditor-General to achieve his mandates. The conference was also

to provide a platform to chart a common path for optimizing audit delivery in the most efficient and effective manner in a digitized economy.

President Akufo-Addo in opening the conference advised district auditors to work diligently as people who constituted the first line of defence in protecting the public purse, adding: "If you do your job well, you provide an independent and objective assessment of district operations in the accomplishment of this goal..."

Whilst in the Ashanti Region, the Board and Management of the Service inaugurated a 5-Unit office block for the Agona-Ashanti District Audit office and paid a courtesy call on Otumfuo Osei Tutu II to brief him on the commissioning of the district office, a yet to be established Regional Office in Kumasi, and to invite him to the District Auditors' Conference.



Merry Christmas 2021: 5 tips to remain healthy during the Christmas season

Holiday season is just around the corner as people across the globe will celebrate the last festival of the year 2021, Christmas, and step into a new year.

Every year on December 25th, people all over the world listen to carols, enjoy delectable goodies, and exchange gifts. During this time of the year, people always tend to consume lots of candies and unhealthy snacks, which creates health problems. Studies have found out that during the holiday season, people usually put on a little extra weight because of eating junk.

While spending quality time with family and friends, we often forget to keep track of our eating and drinking habits, which later affect our health. In this article, we have curated 5 important tips on how you can remain healthy on Christmas.

Go easy on drinks

During family gatherings on such special occasions, people usually end up drinking way too much, which later creates health crisis for them. Therefore, it's always better to limit yourself when it comes to drinking as one or two drinks an evening will not harm your health. Control drinks is great for your body as alcohol is high in calories and if consumed in large amounts can put an adverse effect on your health.

Avoid overeating

One of the best things during Christmas is



endless mounds of mouth-watering dishes on the table, which are high in calories. People often end up eating beyond their limits. However, consuming food in a limit will not only satisfy your cravings but will also keep your health in the right place.

Exercise regularly

With all those drinks and junk food, it is obvious that you will witness changes in your body. However, in order to keep yourself healthy and fit, one should always make time for exercise and stay active. One can either go for a walk or opt for home workouts to keep themselves healthy and fit.

Get enough sleep

Christmas is that time of the year when people are extremely busy meeting their family and celebrating the festival with friends, due to which they are unable to take proper sleep. Sleep plays an essential role in keeping a person physically and mentally fit. With the right amount of sleep, one will feel energetic throughout the day.

Make sure you stay hydrated

Intake of at least 10 glasses of water a day, will keep a person hydrated. Drinking water is vital for the healthy digestion of food and absorption of nutrients.

Source: <https://english.jagran.com/lifestyle>

Health corner

Address

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

Digital Address: GA-110-8497

Phone +233(0)302664920/28/29

Email: info@ghaudit.org

Website: www.ghaudit.org

Personality profile



Francis Abu (Kwaku Baako)

Principal Auditor, Tamale District 'C'

Hails from Buu in Lambusie District of the Upper West Region

Joined the Service in March 2008

Favourite food is Jollof rice, salad and fish

Hobbies are music, movies, tourism and acts of charity