

# Audit Service Bulletin

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

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## Christmas Message from Mr Johnson Akuamoah Asiedu - Auditor-General

Each year comes and slides away with its own hopes, fears, laughter, and challenges, but we are assured that everyone has resilience to contain whatever it offers as long as we have been blessed with life.

Another year has come to an end, granting us the opportunity to reflect on our achievements and disappointments. 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!!!!!!

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 2023.

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!!!



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

Articles and contributions are welcome

## *End of year messages from the Deputy Auditors-General*

### **Mr Ali Zakaria DAG/ Finance, Administration and Human Resource Department**



Christmas is the time to take stock of the events of the past year, make amends with one another and rejuvenate ourselves.

As a Service we can boast of our dedicated, hardworking, honest, and loyal people who contributed to the feats Audit Service attained in 2022.

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 and look forward to you putting in a much greater effort next year to carry out our mandate.

Merry Christmas to you all!!!

### **Mr Lawrence N. Ayagiba (DAG/Performance and Special Audit Department)**



All too soon the year has come to an end and we are grateful for all the achievements we have made in the last 12 months.

2022 has been a good year for the Performance and Special Audit Department and brought joy to the Service.

Since winning the maiden edition of the SNAO sponsored best AFROSAI-E Performance Audit Report for 2008 in English Speaking SAls in Africa, our report on THE PROVISION OF FLOOD CONTROL DRAIN won again for 2021.

I believe with continuous dedication, teamwork, and courage, we would achieve more laurels in the new year.

For the coming festive period, let us enjoy the birth of Jesus Christ and take time to count our blessings.

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



Gradually, we are drawing the curtains on another year and I want to use this opportunity to thank all staff for your dedication and hardwork.

Let us all take time to reflect on the events of 2022 and hope for better things in the coming year.

It is my prayer that we will reaffirm our collective dedication to the Service and work hard in 2023 to achieve our targets.

I wish you and your family a Merry Christmas and a successful and prosperous New Year.

### **Mr. John Godfred Kojo Addison (Commercial Audits Department)**



The year has come to an end and by God's grace we are all alive.

It is our prayer and believe that the new year will come to meet us in good health and even to strengthen us as we forge ahead and face the tasks in the new year.

As we break to our various homes to take part in the Christmas festivities, I urge each and everyone to be security conscious and go about their activities with a very good conscience.

It is our hope that as we read and look at this message for the 2022 year, even the good Lord will come to strengthen us, so that come 2023 December, we will be alive to witness more of such messages.

I wish each and everyone of you a Merry Christmas and a prosperous new year in advance.

### **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.

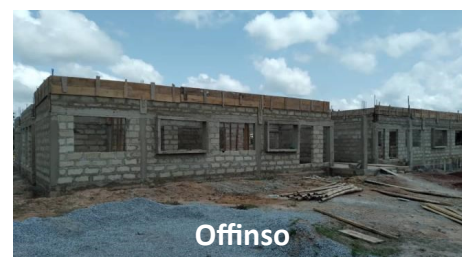
I wish to express my most heartfelt thanks to each and every one of our staff for your exhibition of commitment, professionalism, and endurance.

Make merry with family and friends and stay safe.

Merry Christmas and a Happy New Year.



# Construction of regional and district offices in pictures





## News in brief



2-day workshop in Accra to debrief members of the Public Accounts Committee on the A-G's reports for December 2021.



Visit of a 9-member delegation from the Office of the Auditor-General, Kenya to Audit Service.



Study tour on Ghana Audit Services' Citizen-Eye mobile technology application by a Visit of Public Accounts Committee of Uganda to the Ghana Audit Service



Management of the Western North regional office in collaboration with the IT Technical Unit organised a workshop to train staff in hands-on data analysis based on advanced Excel to facilitate in-depth review and processing of information and a 2-weeks training on audit within the GIFMIS environment. They also collaborated with the Payroll Audit Unit to train staff on payroll in a virtual workshop.

Management of the Western North regional office in collaboration

## The Public Procurement Act, 663 as Amended: minor procurement, low value procurement and price quotation procurements, what public sector auditors should know – Emmanuel Amegah/PA, Lawra Office



The Public Procurement Act 663 as amended has provided the following methods of procurement; International Competitive Tender, National Competitive Tender, Price Quotations, Minor Procurement, Low Value Procurement, Restricted Tender, Single Sourcing and Selection of Consultant.

However, I wish to throw more light on the above three procurement methods as they came with new requirements.

I wish to remind you that the Public Procurement Act as amended has introduced Low Value and Minor Value Procurement to help procurement entities to procure and document relatively low value goods, works and services for which even the use of the Standard Tender Document has proved problematic and cumbersome.

It is worth noting that, PPA by virtue of its regulatory powers under Section 3(a) and (c) the Procurement Act has issued policy guidelines on Low and Minor Value Procurement and has accordingly developed Low Value and Minor Value Procurement Forms for use in the Public Sector following the inability of procurement entities to capture and document transactions of goods, works and technical services of relatively low value. This includes purchases of

items from micro and small enterprises, artisans, craftsmen, market women who, for peculiar reasons, are unable to provide formal quotations and other required documentation.

For avoidance of doubt, the low value procurement is any procurement for goods, works and technical services of value not exceeding GH¢5,000.00 for non-perishable items and GH¢10,000.00 for perishable items. The implication here for we the auditors is that, for instance if you cite a payment voucher on repairs of official vehicle amounting to GH¢3,500.00 and where no three alternative price quotations or invoices, we don't have to query that payment as uncompetitive procurement. We can only insist on the Low Value Procurement Return (LVPR) form which must be completed and attached to the PV but once the client has completed the low value procurement form and attach to the PV, we err if we say the transaction is uncompetitive. The information captured on this LVPR form will assist Procurement Auditors and PPA Assessors to conduct their work and also to check abuse. Hence, the records should be well maintained in support all Low Value Procurements.

Section 3.3.3 of the policy guideline issued by PPA on Minor and Low Value Procurement of goods, works and technical services

states that "Low value procurement of goods, works and technical services can be procured without inviting quotations provided that the prices are reasonable an consistent with the market rates for items of a similar nature". However, the direct further direct that low value non-perishable goods procured, where possible, be obtained through price comparison.

Section 3.1 of the Policy Guideline say that, with regard to Minor Value Procurement which is any procurement not exceeding GH¢ 30,000.00, the procurement entity shall invite quotation for Minor Procurement using Minor Value Procurement Form SFMP.

It is worth noting that, Minor Value Procurement should be based on comparison of at most three quotations and as such, the Standard Format for Minor Procurement (SFMP) form shall be used to invite quotations for all Minor Procurement of Goods, Works and Technical Service not exceeding GH¢30,000.00 and a PPA designed contract form completed to support the procurement.

The policy guideline further directs that, the SFMP form shall not be used for the same item more than once in one month, once the upper limit is reached. Eg. The aggregate value per item/package per month shall not exceed GH¢30,000.00.

However, the procurement entities are required to apply Framework Contracting, where continuous use of Form SFMP is anticipated for procurement of Minor Goods, Works and Technical Service.

All the required PPA designed Low Value and Minor Value Procurement Forms and contract forms can be found at the page 9, 10, 11,13,14,15 and 16 of the PPA Policy Guidelines on Minor and Low Value Procurement of Goods, Works and Technical Services.

Concerning the Price Quotation Method of Procurement, which is a procurement of Goods above GH¢ 30,000 but not exceeding GH¢100,000.00, the full procurement procedures must be followed by the procuring entities supported with appropriate Standard Tender Document. For instance, there should be invitation of sealed quotations, evaluation of bid and bid evaluation report prepared, there should be preparation of a comprehensive contract documents in support of the procurement etc.

It is my hope that readers of this article will find something useful from this write up and use it as a guide for our subsequent routine public procurement audit. God bless you and Long Live Ghana Audit Service. **I wish you all Happy New Year, 2023.**

## Audit Service welfare fund update

**By: Samuel Frimpong-Manso - Chairman, Audit Service Welfare Committee**



From 2006 up to 31 December 2022, each staff of the Service contributes welfare of GHc5.00 monthly. When a member unfortunately loses a parent, a child or a spouse, the benefit has been GHc300.00. When a staff passes on, a donation of GHc600.00 is given to the bereaved family. Lastly, when a member retires from the Service, he/she is paid a package of GHc300.00.

I believe we all agree that the above contributions and benefits have outlived their economic importance. As a result, the Audit Service Welfare Committee in consultation with the Management and the Union have agreed that it is absolutely necessary that staff welfare deductions (Contributions) be increased from GHc5.00 to GHc50.00 monthly, while the benefits, in all categories, be increased from GHc300.00 and GHc600.00 to GHc5,000.00, with effect from 1 January 2023.

Questions that readily come to mind are:

1. When I contribute GHc50.00 monthly, what would be my benefit?
2. If I have already lost my two parents, how do I benefit?
3. How does one access the benefits when the need arises? Etc.

The Welfare Committee, the Management and the Union want to inform staff that every staff will benefit from the fund. The following are some of the benefits:

1. When a member unfortunately loses his/her parent, that member is entitled to GHc5,000.00;
2. When a member unfortunately loses his/her

spouse, that member is entitled to GHc5,000.00;

3. When a member unfortunately loses his/her child, that member is entitled to GHc5,000.00;

4. When a member unfortunately passes on (dies), a donation of GHc5,000.00 will be paid to the bereaved (his/her) family;

5. When a member, by the grace of God, retires, that member is entitled to GHc5,000.00; and

6. From December 2023, it is expected that Christmas giveaways (rice, oil, etc.) would be given to staff every year to celebrate Christmas.

The above benefits mean that each and every member would benefit from the Fund one way or the other. The Welfare Committee, the Management and the Union is assuring members that they should be motivated to contribute the GHc50.00 monthly and expect all the above benefits, (Other benefits may be added later).

When the unexpected (death) happens, please apply to the Welfare Committee through your immediate boss and attach all the relevant documents. It will be processed immediately and paid.

Please be reminded that the Welfare Committee has almost finished an automation process, where staff could apply online and the benefits would be paid to your bank accounts when it has gone through all the necessary approvals. Members will be informed when the automation process is completed.

Please refer to the Circular issued to all staff on 8 December 2022 for further details.

Thank you.

## Creation of Audit Service Medical Board

A seven-member Medical Board composed of a multidisciplinary team of professionals has been inaugurated to provide recommendations to the Audit Service Board on employees whose medical condition is severe with little prospects of recovery after a professional review of the case.



Collective Agreement of the Service on Sick Leave requires that an employee on medical leave is referred to the Medical Board after exhausting Article 25 (1&2) for the Medical Board to evaluate the claim and after thorough investigation recommend to the Audit Service Board for the employee to be retired on medical grounds.

The Medical Board is to handle on a case-by-case basis situations concerning employees who are incapacitated due to medical illness or disability thus preventing them from carrying out their job function.

The constitution of the Medical Board is in accordance with the requirement of the Collective Agreement between the Audit Service and the Public Services Workers' Union of TUC, Ghana.

The members of the Board inaugurated on 22 August 2022 are Dr. Maame Fuwaa Antwi-Gyamfi (Chairman), Dr. Salamatu Attah Nantogma, Dr. Prince Pambo, and Mrs. Rebecca Delong Fosu. The rest are Mrs. Elizabeth Obeng Yeboah, Mr. Godwin Mensah, and Mr. Yiadom Boakye.

Provisions in Article 25 (3) of the

Most often employees are struck with illnesses which are chronic and recurrent which can sometimes cause disruption to work or insecurity to other employees in the workplace. In such instances, the employee is to follow the internal procedures to apply for sick leave and seek medical treatment. However, when the employee does not recover in reasonable time and is caused to stay off work for an extended period the Service may provide assistance or the employee may request to retire on medical grounds. The case is then referred to the Medical Board to evaluate and recommend if the employee should proceed on early retirement on medical grounds or should be given ample time to recover.

It's the festive season, the time to make merry and enjoy ourselves to the maximum. Gatherings, events, and all kinds of celebrations usually occur during this period. After a long year of working hard, we can finally get some good rest, and recuperation. This is good for both our physical and mental well-being. But in indulging in all the festivities, we should not throw all caution to the wind. There is life after festivities, and we need to be healthy to go back to our rigorous lifestyles. The following are tips on how to keep healthy during this season and maintain a healthy lifestyle thereafter.

### 1. Maintain a healthy diet

During this period, it is easy to forget ourselves and discard the healthy diet that we have been sticking to all year round. We are what we eat; eating healthy leads to a healthy body, and unhealthy meals will do the exact opposite. Barbecues, roast beef, soft drinks and liquor, and other not-so-healthy foods are often the order of the day.

Eating healthy during the holidays is very difficult because there is so much food being served. These foods are very calorie-dense, and they are full of sugar and fats. You may also drink a lot during the holidays. This is a bad habit because you will be putting a lot of strain on your liver.

Letting go and unleashing our wild, partying ways is not bad, but we should not overindulge. Overindulgence leads to dire consequences; there are many lifestyle diseases these days that we should keep at bay. So remember that a few days of excessiveness can lead to an irreversible health condition, and try to rein in your appetite.

### 2. Keep going for check-ups

If you want to stay healthy, during this season, you must have a regular check-up. This is especially important for those with already identified medical conditions. With all the merriment around us, it is easy for us to forget trivial things such as attending a check-up session. These sessions are important for us to stay healthy and missing even one could lead to a relapse. Those used to routine check-ups also should not ease up on that routine just because they are in a festive mood.

### 3. Take safety precautions

Prevention is really the best cure. We cannot foresee impending unfortunate events, but we should be well prepared in case they happen. A single incident can lead to a lifetime of health issues, these incidents are rare, but they do happen.

## Top 6 tips to stay healthy during the festive season

There have been recorded cases of car crash victims developing epilepsy.

Also, traumatic events can lead to the development of mental illnesses. Electric shocks can result in brain damage or permanent heart conditions. So, take extra care and prepare yourself in case of anything; use electric equipment that has been well insulated by quality insulator manufacturers. Take other precautionary measures too.

### 4. Hydrate

Drinking water is the traditional cure to almost all ailments, from stomach aches to constipation and other minor discomforts. Partaking in alcoholic drinks is the norm during the festive season. It is wise to note that all types of alcoholic drinks be it whiskey, scotch, wines, or spirit are diuretics. So, drink a lot of water to prevent dehydration and aiding in digestion.

### 5. Stay fit

A lot of health conditions affecting us currently are due to the kind of lifestyles we lead. Diabetes, high blood pressure, and nearly all heart conditions occur because most of us eat, work, and sleep. Our tight schedules have made it hard for us to make

time for the important things in life. Staying fit keeps us active, makes our skins clearer, and has many other benefits. So, despite all the festivities, maintain your fitness regime, and you will remain healthy in this period.

### 6. Rest well

Ample rest time is good for both the mind and the body. Our normal days are usually tight, waking up early to get to work on time and sleeping late after a long day of working is the norm for most of us. This season has handed us the opportunity to get that well-deserved rest. But many of us are not going to take it, we prefer to sleep in the wee hours after drinking and catching up with our loved ones. This could be detrimental later; lack of sleep could result in depression. Ensure you rest well this festive season.

### Conclusion

Staying healthy is important. To be able to work, live, love, and stay active, we need to be healthy. Even as you celebrate and have fun with family and friends, keep in mind that everything should be done in moderation. Avoid overindulging, and you will be okay. Enjoy your holidays, and I hope you have a happy new year ahead.

<https://www.hiboox.com>

Health  
corner

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### Personality profile



**Francis Apae Ayibasiya**

**Principal Auditor, Bolgatanga**

**Hails from Yorogo in the Bolga District of the Upper East Region**

**Joined the Service in May 2008**

**Favourite food is TZ**

**Hobby is reading**