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# Right TO Information Manual

GAS/RTI/M/001

Promoting Good Governance & Accountability

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# ***RIGHT TO INFORMATION MANUAL***

## Table of Contents

<b>1.</b>	Overview.....	- 1 -
<b>2.</b>	Departments of Audit Service.....	- 2 -
2.1	Description of Activities of Each Department.....	- 3 -
2.2	The Service’s Organogram.....	- 6 -
2.3	AGENCIES UNDER <Insert name of institution> (Where applicable).....	- 7 -
<b>3.</b>	Procedure in Applying and Processing Requests.....	- 9 -
3.1	The Application Process.....	- 9 -
3.2	Processing the Application.....	- 11 -
3.3	Response to Applicants.....	- 11 -
<b>4.</b>	Amendment of Personal Record.....	- 13 -
4.1	How to apply for an Amendment.....	- 13 -
<b>5.</b>	Appendix A: Standard RTI Request Form.....	- 14 -
<b>6.</b>	Appendix B: Contact Details of Audit Service Information Unit .....	- 17 -
<b>7.</b>	Appendix C: Acronyms.....	- 18 -
<b>8.</b>	Appendix D: Glossary.....	- 19 -

## 1. Overview

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This Right to Information (RTI) Manual is made pursuant to section 3 of the Right to Information Act, 2019, Act 989. The Act gives substance to the constitutional right to information provided under Article 21 (1) (f) of the Constitution, enabling citizens access to official information held by government institutions, and the qualifications and conditions under which the access may be obtained. In accordance with Section 80, the Act applies to information which came into existence before, or which will come into existence after the commencement of the Act.

**1.1 Purpose of Manual** – To inform/assist the public on the organizational structure, responsibilities and activities of Audit Service (The Service) and provide the types of information and classes of information available, including the location and contact details of its Information Officers and unit.



## 2. Departments of Audit Service

### VISION

To become a world class Supreme Audit Institution, delivering professional, excellent, and cost-effective auditing services.

### MISSION

The Service exist to promote good governance, transparency, accountability, and probity in Ghana's public financial management system by auditing to recognized international standards and reporting our audit results and recommendations to Parliament.

Departments of Audit Service
<ol style="list-style-type: none"> <li>1. Finance, Administration and Human Resources Department (FAHRD)</li> <li>2. Central Government Audit Department (CGAD)</li> <li>3. Commercial Audit Department (CAD)</li> <li>4. Educational Institutions and District Assemblies Department (EIDA)- Northern and Southern Zones.</li> <li>5. Performance and Special Audit Department (PSAD)</li> <li>6. Units under the Auditor General               <ul style="list-style-type: none"> <li>• Internal Audit</li> <li>• Parliamentary Affairs</li> <li>• Public Relations</li> <li>• Legal Affairs</li> <li>• Quality Assurance/Monitoring and Evaluation</li> <li>• Auditor General's Secretariat</li> </ul> </li> </ol>

**Responsibilities of the Institution:**

The Service, established under Article 188 of the 1992 Constitution of Ghana as part of the Public Services of Ghana, is the Supreme Audit Institution (SAI) of Ghana. The Service is the public institution deployed by the Auditor-General to undertake the audit of the public accounts of Ghana and all public offices as mandated by the Constitution.

**2.1 Description of Activities of Each Department**

Operationally, The Service has six (6) Departments. Each Department is headed by a Deputy Auditor-General (DAG). DAGs are assisted by Assistant Auditors-General (AAGs) and Directors at the various levels. Every Region, District, Branch, or Sectional Office report through one of these DAGs to the Auditor-General (A-G). However, there are a few Units which report directly to the A-G as described below.

Department	Responsibilities/Activities
Finance, Administration and Human Resource Development (FAHRD)	<p>This Department provides support services to all audit staff across the country. It is made up of the following units:</p> <ul style="list-style-type: none"> <li>• Accounts</li> <li>• Administration</li> <li>• Budget</li> <li>• Human Resource</li> <li>• Integrated Personnel Payroll Database (IPPD)</li> <li>• IT Technical</li> <li>• Procurement</li> <li>• Stores</li> <li>• Training</li> </ul>

<p>Central Government Audits Department (CGAD)</p>	<p>The CGAD, has the primary responsibility to audit all the Ministries, Departments and Agencies (MDAs) of the Central Government, including Ghana’s foreign missions. For this purpose, The Service has offices in most MDAs in Accra. At the Regional and District levels, audits of MDAs are carried out by our Offices located in those regions and districts.</p>
<p>Commercial Audits Department (CAD)</p>	<p>The CAD is responsible for the audit of Public Boards, Corporations, Bank of Ghana, and other Statutory Institutions established by an act of Parliament.</p>
<p>Educational Institutions and District Assemblies Department (EIDA)-</p> <ul style="list-style-type: none"> <li>• Northern Zone</li> <li>• Southern Zone</li> </ul>	<p>EIDA is responsible for the audit of Pre-Tertiary and Tertiary Institutions, Metropolitan, Municipal and District Assemblies, as well as Traditional Councils across the Country. The Department is divided into two zones: Northern and Southern Zones.</p>
<p>Performance and Special Audits Department (PSAD)</p>	<p>This Department is made up of five sections, namely:</p> <ul style="list-style-type: none"> <li>• Environmental and Extractive Industries</li> <li>• Information Technology Audit</li> <li>• Infrastructure and Capital Projects</li> <li>• Soft Projects</li> <li>• Special and Joint Assignment</li> </ul> <p>Section 13 (e) of the Audit Service Act 2000, (Act 584) mandates the Auditor-General to audit programmes and</p>

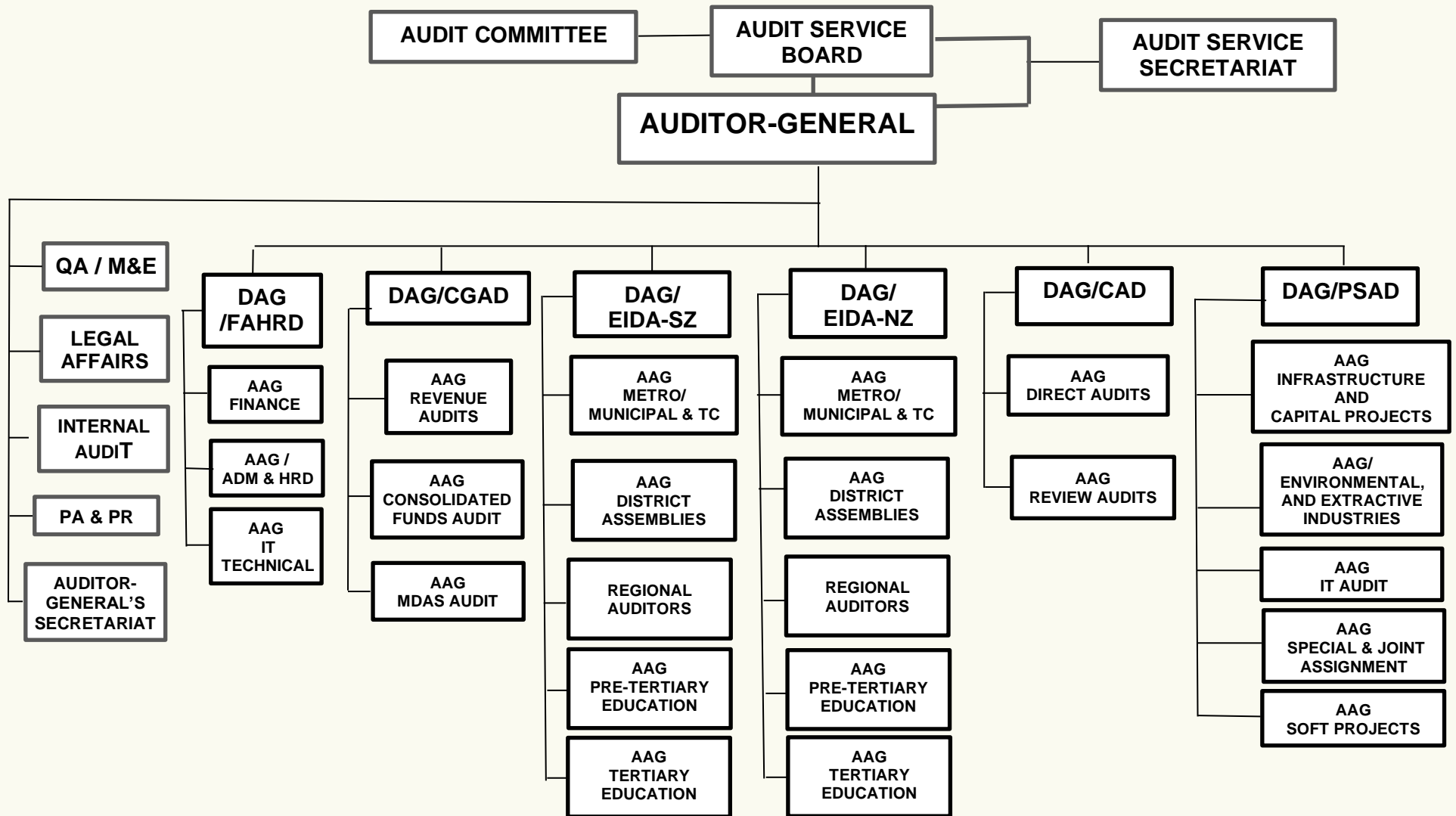
	activities of public offices with due regard to economy, efficiency, and effectiveness in the use of resources.
Office of the Auditor General	<p>The following Units report directly to the Auditor General:</p> <ul style="list-style-type: none"><li>• Auditor-General's Secretariat</li><li>• Internal Audit</li><li>• Legal Affairs</li><li>• Parliamentary Affairs</li><li>• Public Relations</li><li>• Quality Assurance, Monitoring &amp; Evaluation</li></ul>





## 2.2 The Service's Organogram

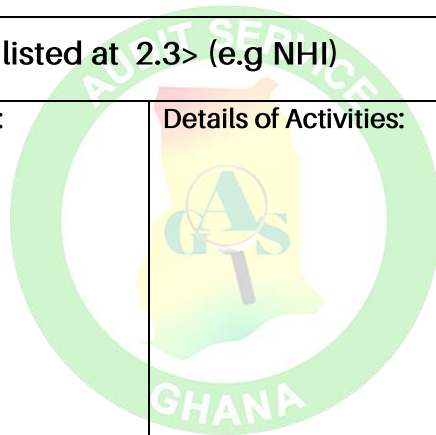
### STRUCTURE OF AUDIT SERVICE



**2.3 AGENCIES UNDER <Insert name of institution> (Where applicable)**

<b>Agencies under &lt;insert name of institution&gt; (example NHI)</b>
<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> <li>3.</li> <li>4.</li> <li>5.</li> </ol>

<b>&lt;insert name of Agency listed at 2.3&gt; (e.g NHI)</b>	
<b>Responsibilities of the Agency:</b>	<b>Details of Activities:</b>



**List of various classes of information in the custody of the institution:**

- Bank Statements
- Payment Vouchers
- Personal Records
- Procurement Plans
- Procurement File
- Asset Register
- Approved Budget
- Annual work plan
- Annual Performance Reports
- Contracts Agreement
- Audit Files (Working papers, Management letters etc)
- Auditor-General's Reports
- Corporate Information
- Assets & Liability Declaration Form

**Types of Information Accessible at a fee:**

Subject to volume of document, translation of document and medium in which information is to be held.

### 3. Procedure in Applying and Processing Requests

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Section 18 of the RTI Act provides specific guidelines for application for access to information kept by a public institution. It is thus important that request for information be made in accordance with provisions under this section. The Information Officer is responsible for dealing with applications made to The Service. To requests for information under the RTI Act from The Service, applicants are to follow these basic procedures:

#### 3.1 The Application Process

- a. Application by any person or organization who seeks access to information in the custody of The Service must be made in writing, using the standard RTI Application Form. (See **Appendix A for the Standard RTI Application Form**). A copy of the form can be downloaded or completed and submitted electronically on The Service's official website.
- b. In making the request, the following information must be provided:
  - Date of the Application.
  - Name of the applicant or the person on whose behalf an application is being made.
  - Name of the organization represented by the applicant.
  - Available contact details of the applicant or address of the person/organization on whose behalf an application is being made (Telephone Number, Email, Postal Address, Fax).
  - Brief description of information being sought. (Applicants are to specify the class and type of information including covering dates).
  - Payment of relevant fee if applicable.
  - Signature/ thumbprint.

c. Provision of identification

The applicant must present at least one (1) of the following valid identification cards (IDs) to serve as proof of identity:

- National ID.
- Passport.
- Voter's ID.

d. The applicant should state the format of information being requested and the mode of transmission. Example (do you need certified true copy, normal photocopy or electronic copies. Would you want to receive it through a postal address, e-mail, courier services, fax etc.?)

e. Where an applicant cannot write due to illiteracy or a disability, he/she may make the request orally. However, oral request must conform to the following guidelines;

- The Information Officer must reduce the oral request into writing and give a copy of the written request as recorded for the applicant to authenticate. (s. 18) (3).
- The Information Officer shall clearly and correctly read and explain the written request to the understanding of the applicant.
- A witness must endorse the face of the request with the writing: *"the request was read to the applicant in the language the applicant understand and the applicant appeared to have understood the content of the request."*
- The applicant must then make a thumbprint or mark on the request.

### 3.2 Processing the Application

- Applications would be treated on a priority basis. The Information Officer is responsible for handling requests to ensure that statutory deadlines are met.
- The Officer reviews and identifies which request is exempt based on Sections 5 to 16 of the Act and determines which of the units in the institution have the records or is responsible for the subject matter of the request.
- Provision is made under section 20 of the Act for the transfer of an application within a period of not more than ten days of receipt where The Service is unable to deal with the application. In such situation, applicants would be notified accordingly with the reasons and dates of transfer.
- For information readily available in official publications, the Information Officer shall direct the applicant to the institution having custody of that publication and notify the public institution of the request. (s.21).
- If a requested information is not readily accessible, the estimated time it will take to search for the information would be communicated to the applicant.

### 3.3 Response to Applicants

a. The Information Officer is required under section 23 of the Act to notify applicants within fourteen (14) days from the date of receipt. Applicant should however note that the time limit does not apply to applications transferred to another public institution or which has been refused due to failure to pay prescribed deposit or fee. (s.23) (6). The notice should state:

- Whether or not full access to the requested information will be granted or only a part can be given and the reason.
- The format and mode of the access.
- The expected publication or submission day of the information in the case of a deferred access.
- The prescribed fee (s.24).

b. The Information Officer can request an extension to the deadline if:

- Information requested is voluminous.
- It is necessary to search through a large number of records.
- The information has to be gathered from more than one source.
- Consultation with someone outside the institution is required.

c. The Information Officer would in such situations notify applicants of an extension as well as the period and reason for the extension. An extension should not be more than seven days.

d. In giving applicants access to information, the applicant would be given the opportunity to inspect the information or receive a copy physically or any other form required such as electronic, magnetic, optical or otherwise, including a computer print-out, various computer storage devices and web portals.

- Where access cannot be given in the form specified by the applicant, access can be given in some other form. In such cases, the applicant shall be provided with a reason why access cannot be given in the specified form.

## 4. Amendment of Personal Record

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A person given access to information contained in records of a public institution may apply for an amendment of the information, if the information represents the personal records of that person and in the person's opinion, the information is incorrect, misleading, incomplete or out of date.

### 4.1 How to apply for an Amendment

- a. The application should be in writing indicating:
  - Name and proof of identity.
  - Particulars that will enable the records of the public institution identify the applicant.
  - The incorrect, misleading, incomplete or the outdated information in the record.
  - Signature of the applicant.
- b. For incomplete information claimed or out of date records, the application should be accompanied with the relevant information which the applicant considers necessary to complete the records.
- c. The address to which a notice shall be sent should be indicated.
- d. The application can then be submitted to the Information Officer of The Service.



## 5. Appendix A: Standard RTI Request Form

[Reference No.: .....]

# APPLICATION FOR ACCESS TO INFORMATION UNDER THE RIGHT TO INFORMATION ACT, 2019 (ACT 989)



1.	Name of Applicant:			
2.	Date:			
3.	Institution:			
4.	Date of Birth:	DD	MM	YYYY
5.	Type of Applicant:	Individual <input type="checkbox"/>	Organization/Institution <input type="checkbox"/>	
6.	Tax Identification Number			
7.	If Represented, Name of Person Being Represented:			
7 (a).	Capacity of Representative:			
8.	Type of Identification:	<input type="checkbox"/> National ID	<input type="checkbox"/> Card	<input type="checkbox"/> Passport
	Voter's ID	<input type="checkbox"/>		
	Driver's License			
8 (a).	Id. No.:			
9.	Description of the Information being sought (specify the type and class of information including cover dates. Kindly fill multiple applications for multiple requests):			

10.	Manner of Access:	<input type="checkbox"/> Inspection of Information <input type="checkbox"/> Copy of Information <input type="checkbox"/> Viewing / Listen <input type="checkbox"/> Written Transcript <input type="checkbox"/> Translated (specify language) <input style="width: 150px; height: 20px;" type="text"/>
10 (a).	Form of Access:	<input type="checkbox"/> Hard copy <input type="checkbox"/> Electronic copy <input type="checkbox"/> Braille
11.	Contact Details:	<input type="checkbox"/> Email Address _____ <input type="checkbox"/> Postal Address _____ <input type="checkbox"/> Tel: _____
12.	Applicant's signature/thumbprint:	
13.	Signature of Witness (where applicable)  <i>"This request was read to the applicant in the language the applicant understands and the applicant appeared to have understood the content of the request."</i>	

## 6. Appendix B: Contact Details of Audit Service Information Unit

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### Name of Information/Designated Officer:

Frederick Lokko

### Telephone/Mobile number of Information Unit:

+233 (302) 664929

### Postal Address/Email of the Institution:

Ghana Audit Service  
P. O. Box M96  
Accra

info@audit.gov.gh



## 7. Appendix C: Acronyms

Table 1 Acronyms

Acronym	Literal Translation
AAG	Assistant Auditor-General
A-G	Auditor-General
ASB	Audit Service Board
CAD	Commercial Audits Department
CGAD	Central Government Audits Department
DAD	District Assemblies Department
DAG	Deputy Auditor-General
EID	Educational Institutions Department
FAHRD	Finance, Administration and Human Resources Department
GAS	Ghana Audit Service
IPPD	Integrated Personnel Payroll Database
IT.	Information Technology
PA & PR	Parliamentary Affairs and Public Relations
PSAD	Performance and Special Audits Department
QAM&E	Quality Assurance, Monitoring and Evaluation
RTI	Right to Information

## 8. Appendix D: Glossary

This Glossary presents clear and concise definitions for terms used in this manual that may be unfamiliar to readers listed in alphabetical order. Definitions for terms are based on section 84 of the RTI Act.

Table 2 Glossary

Term	Definition
Access	<i>Right to Information</i>
Access to information	<i>Right to obtain information from public institutions</i>
Contact details	<i>Information by which an applicant and an Information Officer may be contacted</i>
Court	<i>A court of competent jurisdiction</i>
Designated officer	<i>An officer designated for the purposes of the Act who perform similar role as the Information Officer</i>
Exempt information	<i>Information which falls within any of the exemptions specified in sections 5 to 16 of the Act</i>
Function	<i>Powers and duties</i>
Government	<i>Any authority by which the executive authority of the Republic of Ghana is duly exercised</i>
Information	<i>Information according to the Act includes recorded matter or material regardless of form or medium in the possession or under the control or custody of a public institution whether or not it was created by the public institution, and in the case of a private body, relates to the performance of a public function.</i>
Information officer	<i>The Information Officer of a public institution or the officer designated to whom an application is made</i>
Public	<i>Used throughout this document to refer to a person who requires and/or has acquired access to information.</i>
Public institution	<i>Includes a private institution or organization that receives public resources or provides a public function</i>
Right to information	<i>The right assigned to access information</i>
Section	<i>Different parts of the RTI Act</i>

