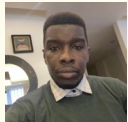




Audit Service Bulletin

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

Beyond routine attestation : the case for a stand-alone public debt audit – Isaac Newton Bortey



Introduction

Driven by a decade of elevated sovereign borrowing, pandemic-induced fiscal shocks, and a tightening global financing environment, public debt has soared across many developing countries. The unprecedented levels of debt and their associated debt-service obligations compete for scarce public resources that could otherwise be channelled into programmes that improve citizens' lives.

Sovereigns and international organisations continually discuss measures to manage public debt to sustainable levels, through mechanisms such as debt relief and restructuring. Yet a heightened threat to debt transparency persists. From the hidden debt in Senegal, to the alleged diversion of Eurobond proceeds in Kenya, and the mismatch of debt records in Ghana, the role of

Supreme Audit Institutions (SAIs) in promoting public debt transparency has returned to the centre of fiscal sustainability discussions across Sub-Saharan Africa.

The Role of SAIs in Debt Sustainability

Supreme Audit Institutions occupy a central position in any functioning public accountability architecture. As the independent external auditor of the state, an SAI is mandated to provide assurance on the integrity of public financial reporting, the compliance of government transactions with applicable legal frameworks, and, increasingly, the value-for-money and performance dimensions of public spending.

In the domain of public debt, SAIs perform a uniquely important function: they are among the few institutions empowered to independently scrutinise the public accounts, including debt management practices

and contingent liabilities of government, and to report their findings to the legislature and the public.

Despite this mandate, the audit of public debt has historically received less attention from SAIs than the audit of recurrent expenditure or procurement. The specialised technical complexity of debt management operations, combined with the political sensitivity of sovereign borrowing negotiations, has contributed to the relative underdevelopment of this oversight function. By their nature, public debt obligations are fragmented, and certain liabilities fall outside the effective oversight of Parliament. State guarantees extended to government business entities, and contingent liabilities in particular, are prone to being omitted from debt records or never being brought to parliamentary attention.

cont. on pg 2

In this issue:

- ⇒ Beyond routine attestation : the case for a stand-alone public debt audit - Pg.1
- ⇒ KOICA training for Ghana Audit Service - Pg.3
- ⇒ Developments on the Public Procurement landscape to note as auditors - Pg.4
- ⇒ The power of persistence: journey to CA success - Pg.6
- ⇒ The Law Series - Ask - A -Lawyer - Pg.7
- ⇒ Audit Service equips GCTU SRC Audit Board to promote transparency in student governance - Pg.7
- ⇒ NACAP- the role of Audit Service - Pg. 8
- ⇒ May Day 2026 - Pg. 9
- ⇒ Greater Accra Regional Union Executives honour Mr Neequaye - Pg. 9
- ⇒ What is mental health and why is it important for your life - Pg.10

Welcome! Welcome! Welcome!

We welcome our New Auditor-General Dr. Pamela Graham who was sworn in by President John Dramani Mahama on 2 July 2026



A Case for a Stand-Alone Public Debt Audit

Ghana's experience is illustrative. The Audit Service of Ghana has consistently produced audit reports on government accounts, including financial, compliance, performance and forensic reports that have revealed significant financial irregularities in the country's public financial management. Notwithstanding this contribution, the Service has yet to conduct a comprehensive, stand-alone, risk-focused audit of the full public debt portfolio. Current practice has been limited to auditing the whole-of-government accounts, which report aggregate balances on public debt — a scope that is plainly inadequate to provide meaningful assurance on the full range of the country's debt obligations.

The Service does not require new departments to undertake this work. The starting point is to formally establish the scope of public debt in Ghana, and then to systematically align financial, compliance, and performance audit procedures with the landscape of public debt.

Establishing the Conceptual Scope: Before undertaking a comprehensive public debt audit, it is necessary to define which obligations should be classified as a charge on the Consolidated Fund. Broadly guided by the Public Financial Management (PFM) Act, 2016 (Act 921) and the 2023-2026 Medium-Term Debt Strategy, Ghana's public debt comprises the total financial obligations over which the Government exercises direct or indirect control, encompassing both external and domestic liabilities contracted by the central government as well as government-guaranteed debt.

Beyond Routine Attestation: The most immediate and constitutionally mandated role for SAI-Ghana lies in financial auditing, yet even here, the scope for improvement is substantial.

The 2024 Auditor-General's report found that Ghana's total public debt had been overstated by GH¢138.91 billion in the Whole-of-Government Accounts for the year ended 31 December 2024. This finding is significant for two reasons. First, it confirms that the Audit Service's financial audit capacity can detect material misstatements in debt reporting. Second, it reveals a systemic coordination failure among the debt management, budget, and accounting systems of the state.

The Service should build on this work by developing a dedicated Schedule of Public

Debt audit, comparable to the approach the United States Government Accountability Office (GAO) takes annually in reviewing the Bureau of the Fiscal Service's Schedules of Federal Debt. Such an audit would assess not only the accuracy and completeness of disclosed figures, but also whether management has maintained effective internal controls over debt reporting. Substantive procedures should include re-computing debt service calculations, reconciling debt data across the Ministry of Finance, the Bank of Ghana, and any Special Purpose Vehicle reporting systems, and verifying that the terms of all new borrowing instruments are consistent with parliamentary approvals.

Performance Audit of Debt Management: Beyond financial attestation, SAI-Ghana has both a compelling case and an existing institutional vehicle for performance auditing of public debt management. The Performance and Special Audit Department of the Service, which is responsible for performance, IT, and special funds audits, is the natural home for a structured performance audit programme on sovereign debt management.

A performance audit of public debt can be framed around the three Es: economy, efficiency, and effectiveness of the Debt Management Office's activities. An effectiveness audit might assess whether the Ministry of Finance's debt management strategy is achieving its stated objectives of cost minimisation and risk reduction over the medium to long run. An efficiency audit could examine whether the terms secured in Ghana's external debt restructuring negotiations were comparable to those achieved by peer countries under the G20 Common Framework. Furthermore, following the amendment of the PFM Act to include a fiscal rule capping expenditure commitment at 1.5 percent of GDP, the Service is well placed to provide an independent report on compliance with this rule. Such reporting would not duplicate the mandate of the newly established independent fiscal council; rather, it would provide an additional and complementary layer of assurance on the government's fiscal and debt reporting.

Compliance Audits to Enforce Borrowing Rules: The compliance dimension of the public debt audit is arguably the most urgent, given recent constitutional controversies. In November 2024, private legal practitioner Jonathan Amable filed a motion before the Supreme Court seeking to block the Government from engaging in any new domestic borrowing or debt financing operations unless approved by Parliament. The

legal challenge centred on allegations that the Government had been raising funds through various debt instruments — including Treasury bills, Treasury bonds, and advances from the Bank of Ghana — without obtaining the necessary parliamentary approval for the terms of those borrowings, in alleged violation of Articles 181(3), 181(4), and 181(6) of the 1992 Constitution of Ghana.

A compliance audit of public debt should systematically verify that every debt instrument raised in a given fiscal year was authorised under the appropriate legal basis, and that loan agreements were laid before Parliament with all terms and conditions duly approved. Such an audit would provide Parliament and the public with independent, evidence-based assurance on whether sovereign borrowing has been conducted lawfully — a function that is currently discharged by no other institution.

Conclusion

The convergence of three developments makes the case for a stand-alone public debt audit by the Audit Service both urgent and irrefutable: Ghana's 2022 sovereign default, triggered in part by fiscal irresponsibility over the years; the GH¢138.91 billion overstatement in the 2024 Whole-of-Government Accounts; and the ongoing Supreme Court litigation over whether successive governments have been borrowing in violation of the 1992 Constitution. Taken together, these events reveal a systemic failure in the oversight of public debt that the existing whole-of-government audit cannot adequately address.

The institutional architecture to respond already exists within the Audit Service. Financial, performance, and compliance audit capabilities, properly directed at the full spectrum of public debt obligations, can provide the comprehensive assurance that citizens, parliament, sovereign creditors, and credit rating agencies need. What is required is institutional resolve: a formal decision to designate the public debt audit as a distinct, recurring engagement with its own mandate, scope, and methodology.

Ghana has completed a painful debt restructuring and is now rebuilding fiscal credibility. This is precisely the moment to institutionalise the oversight mechanisms that can prevent a recurrence. A stand-alone public debt audit by the Audit Service would signal, credibly and independently, that Ghana is committed to the highest standards of debt governance. The tools are in place. The case is clear. The time to act is now.

KOICA training for Ghana Audit Service

The Capacity Improvement and Advancement Programme for the Ghana Audit Service (GAS) is a landmark initiative designed to strengthen accountability and transparency in public financial management. With strong support from the Korea International Cooperation Agency (KOICA) under the sponsorship of the Government of South Korea, the programme reflects international collaboration aimed at enhancing Ghana's governance systems.

Mr. Patrick Neequaye, who developed the proposal in 25 February 2025 for KOICA's consideration, emphasized that the programme aligns with GAS's Strategic Ob-

jective to empower staff to perform responsibilities effectively. By serving as influencers in the conduct of integrated audits, to promote accountability and improve public sector governance. KOICA's support ensures these objectives are backed by Korean audit methodologies and global practices to strengthen public audit.

A central focus of the programme is on emerging audit techniques, which are critical for GAS's future. With KOICA's support, GAS staff benefited from exchange studies that enable strategic planning, execution of new audit topics, integration of digital audit tools, stronger

stakeholder relationships, and improved team dynamics. This international collaboration ensures the right talent mix, helping GAS stay ahead of changes in the auditing landscape and improve efficiency.

The programme also includes the development of a GAS Action Plan, which highlights agreed operational activities and serves as a follow-up framework for KOICA and GAS. Participants are expected to implement these activities and report outcomes for evaluation, and measurable progress.



Developments on the Public Procurement landscape to note as auditors - from the Procurement Unit

GHANEPS

GHANEPS stands for Ghana Electronic Procurement System. It was launched 30th April 2019 and was piloted for six months. PPA has been training procurement officers, Heads of institutions and the vendors on the use of the GHANEPS. Since November 2019 to September 2023 the system has been rolled out to 869 entities across the country.

By a circular issued by the Minister of Finance dated 31st August 2023 and referenced MOF/LD/SLCAOA/20,7/23 , it is mandatory for all Public Procurement Entities to use the GHANEPS. Failure to use the system will attract sanctions.

The PPA also followed up with another circular dated 18th October 2023 ref; PPA/CEO/10/2491/23 to reiterate the Minister's circular.

As state auditors, we are to check that the entities are using the system and report on it appropriately.

The image shows three documents. The left document is a letter from the Ministry of Finance dated 31st August 2023 regarding the implementation of a sanctions regime. The middle document is a circular from the Public Procurement Authority dated 18th October 2023 mandating the use of GHANEPS. The right document is a distribution list of public procurement entities as defined in Section 14, Sections 20 & 20A and the First Schedule of the Public Procurement Act, 2016 (Act 921).

I want to illustrate to you how one can assess information on the GHANEPS without actually being set up on the system. One must be set up to log in to the system but there are a lot of information that can be accessed from the home page without having to log in especially for us as auditors. The annual procurement plans of all covered entities can be accessed. Current tenders can also be accessed. Awarded contracts are also accessible to all. All the above can be accessed on the homepage of the GHANEPS under the 'Information' area.

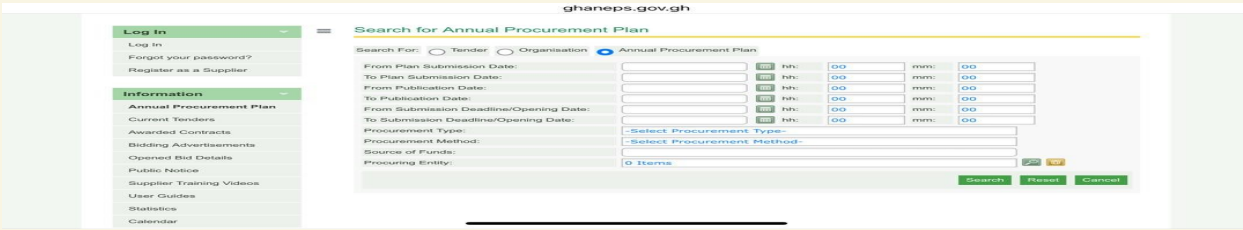
The screenshot shows the GHANEPS homepage. At the top, there is a navigation bar with links for Homepage, About, User Guides, Help, and Contact Us. Below this is a search bar with a dropdown menu and buttons for Search, Advanced Search, and Current Tenders. The main content area is divided into several sections: Log In, Information, and a Welcome message. The Information section lists various procurement-related items such as Annual Procurement Plan, Current Tenders, Awarded Contracts, Bidding Advertisements, Opened Bid Details, Public Notice, Supplier Training Videos, User Guides, Statistics, and Calendar. The Welcome message provides a brief overview of the system and its purpose. The Quick guide section offers links to Register, User manuals, Latest tender publications, Searching, and Download available documentation. The Why register? section lists benefits such as becoming an eligible supplier, obtaining full access to documentation, receiving reminders, and participating actively in tenders.

APP – Annual Procurement Plan

Click on the Annual Procurement Plan under the information area

The picture below will show. Click on the search icon on the side of procuring entity space

Developments on the Public Procurement landscape to note as auditors - from the Procurement Unit



It will bring the page below. Type the name of the organization in the 'organization name' space as indicated in red



Using Audit Service as an example, type and then click on search button.



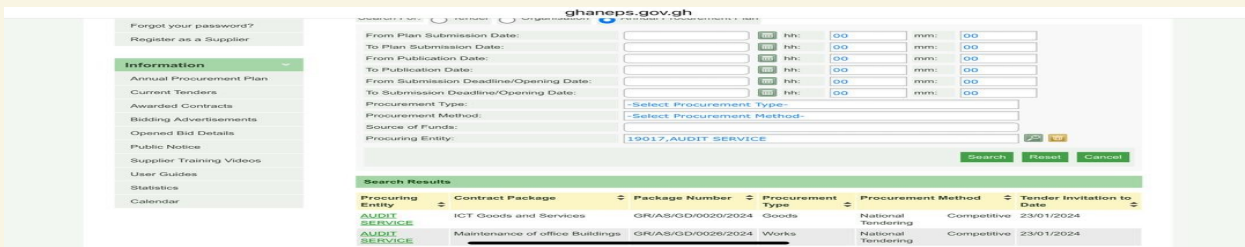
The organization will show below the search. It has to be checked and then the select button is clicked. If the full name of the organization is not typed it will bring more organizations. The reason to check the appropriate one.



It will bring you back to the earlier page but this time the organization name will be in the space as shown below. Then click on the search



The plan will be displaying beneath the search



Scroll down to see more of the plan



Since the introduction of the GHANEPS, all the Procurement Plans of Covered Entities are uploaded to the GHANEPS. So, if an Entity does not have the plan on GHANEPS then it breaches Section 21 Sub-sections 3 and 4 of the Public Procurement Act 2003 (Act 663) as amended.

As auditors we can check the usage of the GHANEPS by clicking on the awarded contracts and scrolling through to see if the institution under review is using the GHANEPS. If they are using, it will show by the number of contract awards on the GHANEPS.

Let us report on the usage of the GHANEPS so as to ensure that institutions who are not using it will start using. The GHANEPS was procured at a very high cost to the state. Its benefits are enormous.

Thank you.



Hi friends and dear colleagues, I bring you the final part on the discussion on Landlord-Tenants Agreement & Disputes from the 2025 quarter two bulletin.

In this episode I will wrap up on the ways to settle disputes that arise from such agreements, then answer few questions some colleagues sent privately.

In the last episode I discussed the various rights each party to the rent agreement has, that is Right of landlord to receive rent when due, right to request property for his personal use, right to renovate property, increase rent where reasonable and evict tenant where the latter has breached any provision in the signed tenancy agreement.

The tenant also has a right to occupy the property after duly paying his rent, has a right enjoy the property in peace, quiet and safety, has a right to quit/move out when landlord breaches their agreement.

I then introduced you to possible issues that can cause conflicts between the tenant and his landlord, that is:

- * Abuse of power by landlord
- * Increase in rent without justification or notice to tenant:
- * Damage to rental property:
- * Subletting rental premises to third parties without landlord's consent:
- * Non- payment of rent when due:
- * Lack of maintenance of property
- * Breaches of implied covenants in the agreement
- * Refusal to quit or move out when time is due, or when notice is served

HOW TO RESOLVE LANDLORD TENANCY DISPUTES

Ghana's Rent Act, Act 220 is the law that provides cover for both landlord and tenants from unjust actions from either party. Hence when there is a conflict that cannot be resolved by both parties, the law comes in handy.

In case the dispute arises from the landlord's action, such as abuse of power, intrusion of tenant's privacy, frustrating tenant's occupation, unjustly increasing rent the following steps to resolve the disputes are advised;

Dialogue between parties: before the rent control officer will accept to settle a dispute, the first determine if parties attempted settlement between themselves. Hence, a basic requirement is to first discuss the issue and attempt to settle the dispute amongst yourselves. The main stay of this is to preserve the relationship between the two in case tenant intends to extend his/her stay. It would require that they have a discussion on the subject matter and agree on a satisfactory conclusion.

Submit matter to an approved mediation center: where the issue does not get resolved, there are registered ADR and Mediation centers that operate as quasi-judicial bodies to settle all kinds of disputes without heading to court. This process is less antagonistic, less stressful, time conscious (avoids long adjournments unlike traditional courts), less costly and more human centered. Once parties agree to go there, whatever the outcome or decision arrived at must be respected and accepted by both parties.

Submit matter to Rent Officer at Rent Control Commission: the rent control commission is an agency or wing under the Ministry of Works and Housing mandated with the powers to regulate all matters relating to real estate and housing. They determine pricing of premises based on basic requirements such as location of the property, fair market rates, assessment of property and its amenities before a determination of pricing is made.

Where either party (landlord or tenant) lodges a complaint with the rent officer, the procedure of mediation begins.

- * Complaint filed/ dispute lodged
- * Case registered and file opened
- * Parties summoned/invited
- * Matter is put before a rent officer or rent magistrate for hearing and mediation
- * Issues discussed and analyzed
- * Decision made, enforcement initiated
- * Ruling given, either a fine imposed, eviction notice is issued, or extension of tenancy is granted,etc (all depending on the issues raised or lodged)
- * Case closed

DOCUMENTS REQUIRED FOR SUCCESSFUL DISPUTE RESOLUTION

- * Tenancy agreement

- * Rent card
- * Receipts of payments
- * Where the agreement was orally made, then a party will need strong evidence through witnesses to assert a party's claims or corroborate their allegations.
- * Case closed.

Q & A SESSION

Q. I made some renovations in the property that cost me so much money, but landlord refuses to reimburse me. What can I do?

A. first, refer to the terms of the agreement, confirm whether express consent of landlord was required for any such renovations. If you did not request permission before carrying out such renovations, then prepare to forfeit that expenditure. If you did, for which permission was granted by landlord then you have a remedy for compensation, that is a total refund or a set-off by landlord with portion of the rent money when due.

Q. My tenure is not due but I have received notice to move out. What can I do?

A. Refer to the signed agreements, the terms will be spelt out under the covenants on the appropriate duration to serve notice to a tenant, you will know whether the notice is in order or not. Then also, refer to the termination clause under the agreement, it will state how and when either party can terminate the signed agreement then you abide by same.

In a case where it might inconvenience you, request for an extension of time to find an alternative arrangement so you can move out. This may or may not be granted by landlord as it is his inalienable right in his property.

CONCLUSION

Every commercial agreement can result in a dispute that will require a resolution. There may be exceptional cases or incidences that the above steps may not be suitable or help resolve the issue. Such as offenses that are criminal in nature although they may relate to the landlord and tenant.

If there is an allegation of theft, stealing, assault or battery or some other act that bothers on criminality, then there will be no room for dialogue or mediation. A formal complaint to the police for the appropriate action.

This ends my discussion on Landlord and Tenant Agreements and the resolution of disputes stemming from that contract.

Audit Service equips GCTU SRC Audit Board to promote transparency in student governance

The Audit Board of the Ghana Communication Technology University (GCTU) Students' Representative Council (SRC) paid a learning visit to the Audit Service in Accra to enhance its understanding of public sector auditing and strengthen transparency, accountability, and fiscal discipline within student governance.

The visit provided an opportunity for members of the Board to gain practical insights into auditing standards, financial accountability, ethical leadership, and the management of public resources. Discussions also focused on the role of auditing in promoting good governance and ensuring the prudent use of funds.



The power of persistence: journey to CA success -

A Conversation with Mr. Albert Terkutey Siaw, Assistant Director, GAR District B

Q: Can you tell us about your journey in the Service?

A: I joined the Service in July 2006, since then, it has been a journey of growth, learning, and resilience.

Q: When did your CA journey begin?

A: I registered with ICAG in November 1999. At the time, exams were written twice a year, May and November. It was too late for me to sit for the November exams, so I began in May 2000.

Q: How did your early attempts go?

A: It was not easy at all. In May 2000, I wrote four papers and didn't pass any. I rewrote in November and passed two. In 2001, I wrote two and passed one, then completed the remaining one the following year. That was how the journey slowly began.

Q: Did you experience any interruptions along the way?

A: Yes. After Part 1, I decided to pursue a Bachelor of Commerce. However, I was offered a Diploma because CA

was not accepted as an entry requirement at the time. I had to complete a two-year diploma and then a three-year



degree, five years in total. During that period, I paused my CA studies.

Q: What kept you motivated to continue after such a long break?

A: My background inspired me. There wasn't anyone with a higher educational background

you face?

A: There were financial difficulties and sometimes preparation wasn't enough but consistency and determination kept me going.

Q: How was your experience with Part 3?

A: Part 3 was the toughest stage. The Strategic Case Study was especially difficult. I wrote it nine times before I finally passed. To me, that's the most challenging paper in the CA programme.

Q: Any words of encouragement to those currently pursuing CA or planning to start?

A: Please take the programme seriously and give it your full effort. The journey is not smooth. There will be ups and downs, but you must remain focused.

Q: Any final words?

A: Success comes differently for everyone. Some may have a smooth path; others may struggle but what matters is persistence. If you don't give up, you will get there.

Which papers challenged you the most?

A: Financial Reporting in Part 2 delayed me significantly. After that, Financial Management (FM) also proved difficult. I wrote it about three or four times before passing.

Q: What other challenges did



May Day 2026 in pictures



Greater Accra Regional Union Executives honour Mr Neequaye

The Greater Accra Regional Union of Audit Service on 1 May 2026 honoured and celebrated Brother Patrick James Neequaye, Assistant Auditor-General, IS Audit in recognition of his outstanding commitment, exemplary leadership, and unwavering support for the ideals and activities of the Union.

The Union Executives commended him for his consistent demonstration of a remarkable sense of solidarity, actively participating in Union activities



and championing the welfare of colleagues across all levels.

They also commended his unique ability to bridge the divide between Management and Union which fosters unity, strengthens relationships, and promotes a culture of inclusiveness and mutual respect within the Service.

His actions, according to the Union Executives exemplifies true leadership - one that transcends titles and is rooted in service, empathy, and collective progress.

What is mental health and why is it important for your life

Mental health is the well-being of minds, emotions, and feelings. A healthy psychological state contributes to a healthy physical condition and a happy life. People with good mental health can establish social relationships and become resilient to change or adversity. However, mental illness can lead to the development of distress and behavioural changes, affecting daily life.

Causes of mental health problems: key factors you should know

Understanding the causes of mental health issues is crucial for effective prevention and proper care. Mental health disorders don't arise from a single source - they result from a combination of biological, psychological, and environmental factors.

Here's a breakdown of the top contributing causes:

1. Brain chemistry and neurotransmitters

Imbalances in brain chemicals such as serotonin and dopamine are strongly linked to mental health conditions like depression and anxiety disorders. These chemical disruptions affect mood regulation and emotional response, making individuals more vulnerable to mental health problems.

2. Genetics and family history

People with a family history of mental illness - such as bipolar disorder, schizophrenia, or clinical depression - have a higher risk of developing similar conditions. While genetics alone may not cause mental illness, they can increase susceptibility.

3. Personality traits and behaviour patterns

Certain personality types, especially those prone to overthinking, low self-esteem, or chronic worry, are more likely to experience emotional and psychological challenges. These traits can influence how individuals cope with stress and adversity.

4. Environmental and social factors

Growing up in a stressful or unstable environment - such as a home filled with conflict, neglect, or financial hardship - can significantly affect mental well-being. Toxic surroundings, bullying, or lack of emotional support can lead to long-term emotional distress.

5. Trauma and emotional abuse

Experiencing physical or emotional trauma - like abuse, sexual assault, or the loss of a loved one - can leave lasting psychological scars. This often results in conditions like post-traumatic stress disorder (PTSD) or chronic emotional disturbances.

Warning signs of mental health issues or mental illness

People with mental health issues may have one or more emotional or behavioural problems as follows:

- * Unable to think clearly and feel unusually angry, upset, scared, worried, and forgetful.
- * Unable to do daily activities such as going to work
- * Isolate oneself from family or friends

- * Argue or fight with family and friends frequently
- * Feel numb and lack empathy
- * Lose interest and have low or no energy to do anything
- * Have unexplained physical pains
- * Have mood swings
- * Lose hope and feel helpless
- * Hear voices in the head
- * Think about harming oneself or others
- * Oversleep or experience insomnia
- * Eat too much or too little than usual

People with stress may develop early signs of emotional anguish, leading to a nervous breakdown. Continuing their daily activities becomes impossible.



Common mental health disorders: what you need to know

Mental health disorders are common and can affect anyone, regardless of age or background. Recognizing the signs early can help individuals seek timely treatment and improve their quality of life. Here are some of the most common mental health disorders:

● **Bipolar disorder:** Bipolar disorder is a chronic mental health condition characterized by extreme mood swings. These range from emotional highs (mania or hypomania) to deep lows (depression). Episodes may last days or even weeks and often interfere with daily life.

● **Major depressive disorder (clinical depression):** Major depressive disorder causes persistent feelings of sadness, hopelessness, and a lack of interest in daily activities. Symptoms typically last for at least two weeks and can affect sleep, appetite, and energy levels.

● **Persistent depressive disorder (dysthymia):** Dysthymia is a long-term form of depression that may persist for over two years. Though symptoms are milder than major depression, they can still significantly affect daily functioning and emotional well-being.

● **Generalized anxiety disorder (GAD):** GAD is marked by excessive and uncontrollable worry about everyday issues. Individuals with GAD often

feel restless, fatigued, and have difficulty concentrating. This anxiety can be overwhelming and interfere with daily tasks.

● **Obsessive-compulsive disorder (OCD):** OCD involves unwanted and intrusive thoughts (obsessions) that lead to repetitive behaviours (compulsions). Even when individuals recognize these actions as unnecessary, they often feel powerless to stop them.

● **Post-traumatic stress disorder (PTSD):** PTSD develops after exposure to a traumatic event such as war, abuse, or a natural disaster. Symptoms include flashbacks, nightmares, severe anxiety, and emotional numbness.

● **Schizophrenia:** Schizophrenia is a serious mental illness that affects how a person thinks, feels, and behaves. People with schizophrenia may experience hallucinations, delusions, and a distorted sense of reality.

Social anxiety disorder (social phobia): Social anxiety disorder causes intense fear of being judged or embarrassed in social settings. This can lead to avoidance of social interactions and significant emotional distress.

Mental health prevention: how to keep your mind strong and happy

Good mental health is the foundation of a quality life — whether it's at work, school, or in relationships. Taking care of your mental health should be part of your daily routine, just like physical health. Here are some simple and effective ways to prevent mental health problems and strengthen emotional well-being:

- * Exercise Regularly
- * Eat Nutritious Foods
- * Get Quality Sleep
- * Connect with Loved Ones
- * Practice Problem-Solving Skills
- * Seek Professional Help When Needed

Mental health treatment approaches: how to maintain emotional balance and inner strength

The goal of mental health treatment is to identify the root cause of emotional or psychological issues, reduce symptoms, and help individuals better manage their emotions and behaviours. Treatment is often personalized and may involve a combination of the following methods:

- * Medication for mental health treatment:
- * Psychotherapy
- * Hospitalization and rehabilitation
- * Lifestyle and behavioural adjustments

Sources
<https://onemind.org>
<https://www.medparkhospital.com>

Health Corner

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

Digital Address: GA-110-8497

Phone +233(0)302664920/28/29

Email: info@audit.gov.gh

Website: audit.gov.gh