

INTERNAL AUDIT AGENCY

**ANNUAL PERFORMANCE REPORT FOR THE PERIOD**

**JANUARY - DECEMBER 2022**

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**PART ONE:**

**1.0 PROFILE OF THE AGENCY**

The Government of the Republic of Ghana by the Internal Audit Agency Act, 2003 (Act 658) established the Internal Audit Agency as an apex oversight body to co-ordinate, facilitate and provide quality assurance for internal audit activities within Ministries, Departments, and Agencies (MDAs) and Metropolitan, Municipal and District Assemblies (MMDAs). The Agency is part of the Office of Government Machinery (OGM).

**VISION:**

The Agency's vision is to be a centre of excellence in promoting best practices in internal auditing with integrity and professionalism.

**MISSION:**

The Mission of the Agency is to exercise oversight responsibility over internal audit practice in the public service by coordinating, facilitating, and setting standards; providing quality assurance, and supporting capacity building for good corporate governance, and effective risk management.

**CORE FUNCTIONS:**

Section 3 of the Act provides the functions of the Agency as follows:

1) Set standards and procedures for the conduct of internal audit activities in the MDAs and MMDAs.

2) Ensure that;

• financial, managerial, and operating information reported internally and externally is accurate, reliable, and timely;

• the financial activities of MDAs and MMDAs comply with laws, policies, plans, standards, and procedures;

• national resources are adequately safeguarded;

• national resources are used economically, effectively, and efficiently; • plans, goals, and objectives of MDAs and MMDAs are achieved; and • risks are adequately managed in the MDAs and MMDAs.

3) Without limiting subsections (1) and (2), the Agency shall

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• promote economy, efficiency, and effectiveness in the administration of government programmes and operations;

• prepare plans to be approved by the Board for the development and maintenance of an efficient internal audit for the MDAs and MMDAs;

• facilitate the prevention and detection of fraud; and

• provide a means for keeping the MDAs and MMDAs fully and currently informed about problems and deficiencies related to the administration of their programmes and operations and the necessity for appropriate corrective action.

4) monitor, undertake inspections and evaluate the internal auditing of the MDAs and MMDAs.

**POLICY OBJECTIVES**

The strategic objectives of the Agency are as follows:

• To continuously improve internal audit practice for effective public financial management.

• To build and strengthen institutional capacity and capability of IAA for value-adding internal audit practice.

• To re-position internal audit practice in the public service of Ghana for improved visibility, public acceptability, and support.

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**PART TWO:**

**2.0 KEY ACHIEVEMENT, REFORMS AND SUSTAINABLE DEVELOPMENT GOALS (SDGs) OF THE AGENCY**

This part of the report focuses on the main planned activities undertaken by the Agency to achieve its mandate and the achievements attained in their execution. It also highlights on-going reforms and implementation of SDGs by the Agency.

**2.1 KEY ACHIEVEMENTS**

The Agency made progress in the implementation of its programmes during the period under review. The following gives details of the achievement;

**a) Monitoring the status of internal audit practice in Covered Entities.**

A summary of Monitoring of Internal Audit Practice in Covered Entities is captured in the table below.

**Table 2: Summary of Monitoring activities in Covered Entities as at the end of 31st December, 2022**

| ***Activities*** | **2021** | **January- December 2022** | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Total** | **Ministries** | | **Departments & Agencies** | | **SoEs,**  **Tertiary& Teaching Hospitals** | | **MMDAs** | | ***2022 Totals*** | | |
|  | *l*  *a*  *u*  *t*  *c*  *A* | *d*  *e*  *t*  *c*  *e*  *p*  *x*  *E* | *l*  *a*  *u*  *t*  *c*  *A* | *d*  *e*  *t*  *c*  *e*  *p*  *x*  *E* | *l*  *a*  *u*  *t*  *c*  *A* | *d*  *e*  *t*  *c*  *e*  *p*  *x*  *E* | *l*  *a*  *u*  *t*  *c*  *A* | *d*  *e*  *t*  *c*  *e*  *p*  *x*  *E* | *l*  *a*  *u*  *t*  *c*  *A* | *d*  *e*  *t*  *c*  *e*  *p*  *x*  *E* | *l*  *a*  *u*  *t*  *c*  *A* | *%* |
| Established IAUs | 594 | 27 | 27 | 136 | 136 | 209 | 208 | 261 | 261 | 633 | 632 | 99 |
| Established Audit Committees | 533 | 27 | 27 | 136 | 115 | 209 | 136 | 261 | 261 | 633 | 539 | 85 |
| Signed Charters | 502 | 27 | 26 | 136 | 124 | 208 | 172 | 261 | 260 | 632 | 582 | 92 |
| Annual Internal Audit Work Plans | 539 | 27 | 26 | 136 | 132 | 208 | 121 | 261 | 253 | 632 | 532 | 84 |
| Quarterly Internal Audit Reports  Received | 1,700 | 108 | 87 | 544 | 378 | 832 | 326 | 1,044 | 913 | 2,528 | 1,704 | 67 |
| Quarterly Internal Audit Reports  Reviewed | 1,063 | 87 | 52 | 378 | 165 | 326 | 285 | 913 | 350 | 1,704 | 852 | 50 |
| Annual Performance Report Received | - | 27 | 18 | 136 | 67 | 208 | 66 | 261 | 121 | 632 | 272 | 43 |
| Annual Performance Report Reviewed | - | 18 | 18 | 67 | 66 | 66 | 61 | 121 | 121 | 271 | 266 | 98 |

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❖ **Implementation of Internal Audit Recommendations**

From the reports reviewed over the period under review, a total of 8,005 audit recommendations were made, bringing the cumulative recommendations to 14,256. 1,156 of the recommendations have been implemented. The outstanding recommendations as at December, 2022 is therefore 13,100.

The financial value of infractions and the related recommendations implemented as reported by the Internal Audit Units within the period is 88.31% representing **Gh¢485,234,554.47** out of a value of **Gh¢549,431,555.24.** The outstanding value of infractions is therefore **Gh¢64,197,000.77.** The Agency will through follow-ups, pursue Management of those Covered Entities to ensure full implementation of the outstanding recommendations.

The table below details the status of implementation of audit recommendations for the period.

**Table 3: Analysis of Status of Implementation of Audit recommendations as at 15/12/2022.**

| **Details** | **2020** | **2021** | **2022** | **TOTAL** |
| --- | --- | --- | --- | --- |
| Outstanding Recommendations as at 1/01/2022 | 2,247 | 4,004 | - | **6,251** |
| Recommendations made during the year 2022 | - | - | 8,005 | **8,005** |
| Cumulative Recommendations for the year | 2,247 | 4,004 | 8,005 | **14,256** |
| Recommendations Implemented during the year | 121 | 986 | 49 | **1,156** |
| Outstanding recommendations as at 15/12/2022 | **2,126** | **3,018** | **7,956** | **13,100** |

It is recommended that Management of Covered Entities should encourage prompt submission of the status of implementation of audit recommendations to the Agency. Additionally, the Agency should strictly demand that Audit Committees vigorously pursue the implementation of audit recommendations and report on same to the Agency annually.

The Agency will intensify follow ups on implementation of audit recommendations at the Covered Entities.

❖ **Assessment of Systemic control weakness**

These are recurring infractions captured in internal audit reports submitted by the IAUs and reviewed by the Agency. The infractions relate to non-compliance with various laws and regulations as well as control weakness associated with the operations of the Covered Entities involved. These infractions have been summarised as follows:

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**Summary of the Systemic Issues**

i. Procurement – GH¢ 228,329,246.99

ii. Cash Management – GH₵ 178,610,174.76

iii. Payroll- GH₵1,299,100.36

iv. Contract - GH¢921,097,354.28

v. Tax - GH¢47,619,959.44

vi. Others - GH¢460,775,034.58

(Refer to appendix II for details)

❖ **Special Follow-Ups on Audit Recommendations**

This involves a prompt followed up by the Agency to verify the status of implementation of audit recommendations received from the Covered Entities. Validation of status of implementation of recommendations were carried out in Two Hundred and fifty-two (252) Covered Entities in the 15 regions of the country. The total number of recommendations made were 3,746, with 1,762 recommendations satisfactorily implemented, representing 47%. The remaining 53% were at various stages of implementation.

**b) Meeting with Heads of Internal Audit Units of Covered Entities** During the period under review, the Agency held meetings with the Heads of Internal Audit Units in four (4) regional zones.

The meetings provided the heads of the IAUs with orientation and training in the following areas;

a. Procurement Auditing

b. Construction Auditing

c. Contract Auditing

d. Contemporary Issues in Public Sector Internal Audit Practice

e. Audit Working Papers

Additionally, 103 heads of IAUs selected by the Agency participated in an European Union (EU) supported PFM Training on Standardized Procurement Audit Framework (SPAF). The SPAF has been developed under the Technical Assistance to the Ministry of Finance for the Implementation of the Ghana Public Finance Management Programme, in collaboration with the Public Procurement Authority, the Internal Audit Agency and the Ghana Audit Service. The purpose of the Training was to build the capacity of the Internal Auditors in conducting procurements audit using the SPAF.

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Ernst & Young (EY), the consultants for the project facilitated the Training from 24th August- 9th December, 2022.

**c) Implementing programmes under National Anti-Corruption Action Plan (NACAP)** During the period under review, the Agency performed the following activities under the NACAP as a partner in the fight against corruption.

• Established 6 additional Audit Committees for the period under review.

• The Agency also inaugurated 320 existing Audit Committees of Covered Entities which were reconstituted after the end of the tenure of the independent members.

• The Agency during the year carried out monitoring of 296 Audit Committees in 15 regions across the country.

• Provided training for 323 Audit Committee members on key issues relating to status of implementation of audit recommendations.

**d) Annual Internal Audit Conference**

The primary aim of the Annual Internal Conference is to provide a means for keeping the Covered Entities fully and currently informed about problems and deficiencies related to the administration of their programmes and operations and the necessity for appropriate corrective action. It is also meant to provide a platform for continuous sensitization of managers of sector Institutions and other stakeholders in Protecting National Resources.

The Agency successfully held the 2022 Internal Audit Conference from 16th- 18th August, 2022 in the third quarter. The Conference was held on the theme, “*Injecting Fiscal Discipline for Resource Mobilization and Utilization for Sustainable Development: The Role of Internal Auditors”.*

**e) Special Investigation Assignment**

Within the period under review, the following assurance services and special Audit activities were conducted by the Agency:

❖ **ESPV exercise**

Payroll audit and headcount conducted in nineteen (19) Covered Entities in the Greater Accra Region leading to the discovery of 143 “missing names” among other irregularities.

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❖ **Headcount at the Accra Metropolitan Assembly**

A headcount exercise on staff under the Internally Generated Fund (IGF) of Accra Metropolitan Assembly was carried. Audit recommendations from the exercise have been implemented.

❖ A special follow-up exercise at the following Entities:

• Ghana Institute of Languages (GIL)

• Ghana Water Company Limited

• Ghana Cocoa Board and all its subsidiaries and divisions

❖ A comprehensive audit of dividend declarations and payments by the Twifo Oil Palm Plantation (TOPP) Company Limited covering the period 1998 to 2021 payable to Government.

❖ Comprehensive audit of National Identification Systems Project by the National Identification Authority (NIA) in partnership with Identity Management System (IMS).

❖ Collaboration with the Economic and Organised Crime Office (EOCO) on further investigations of financial malfeasance in two (2) Covered Entities.

❖ Referral to and Collaboration with the Office of the Attorney-General on the prosecution of two (2) persons who were found to have engaged in financial malfeasance in a Public Institution.

❖ Internal Control assessment being conducted at the Centre for National Culture (CNC), in the Greater-Accra Region.

**f) Improving collaboration with DPs and key Anti-corruption institutions**

The Agency during the period under review, collaborated with DPs and key anti corruption institutions to reposition the Agency as important pre-corruption institution.

The Agency also signed three (3) MoUs under the period of review. These MoUs would promote anti-corruption efforts and integrity through sustained and effective coordination of state and non- state actors, strategic partnerships and mobilizing citizens and citizen groups.

The Agency in collaboration with Centre for Local Governance and Advocacy (CLGA) launched the PFM League Table (PFMLT) at the Accra Metropolitan Assembly on the

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16th of March 2022. The PFMLT is aimed at improving compliance with the internal audit requirements under the Public Financial Management Act 2016 (Act, 921) and Internal Audit Laws in Ghana to reduce corruption. It also seeks to improve transparency and accountability and to ensure value for money in the use of public sector financial management.

The IAA would be leading the PFMLT while CLGA and other institutions such NDPC, SIGA, PPA and would be stakeholders. A total of 136 participants attended the launch.

The Agency together with CDD held a two-day workshop to develop a framework for the operationalization of MOI on District Accountability Index signed by the two institutions.

The GSAM Consortium in collaboration with the Internal Audit Agency (IAA) together with other stakeholders held a roundtable discussion on mainstreaming of Performance Auditing at the decentralized level on the 23rd of June 2022 at the Tomreik Hotel. The objective of the meeting was to discuss policy options and strategies towards the implementation of the decentralized performance auditing.

During the period under review, the Agency have also submitted a request for vehicle to World Bank, Ghana and GIZ. This is to strengthen the monitoring of activities.

The Projects units also submitted two (2) requests to World Bank, Ghana and GIZ, for vehicles to augment the transport system of IAA.

The Agency is developing MoUs with Cocoa Processing Company Limited, SIGA, Ghana Audit Service. These MOUs are currently at the draft stages.

The Agency is also developing proposal with the European Union (EU) Plans are far advance to implement ERM training with the District Assemblies. Data collection for PFMLT is scheduled in October 2022

**g) Guidelines, Directives and Notices to Heads of Covered Entities**

In order to ensure effective internal audit practice and to improve internal audit control within the Covered Entities, the Agency in the 2022 Fiscal year issued guidelines, directives and notices to Heads of Covered Entities to take action(s) towards injecting financial discipline in the Public Section, ensure compliance with the Public Financial Management Act, 2016 (Act 921), the Public Financial Management Regulations, 2019 (L.I.2378), the Public Procurement Act, 2003 (Act 663) and other relevant laws to support Covered Entities ensure value for money in Public expenditure.

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These directives include the following:

❖ Adoption of Integrated Professional Practice Framework (IPPF) for Public Sector Internal Auditing in Ghana in line with International Standards.

❖ Mainstreaming ERM into the operations of covered entities to meet International Standards for Public Sector Internal Auditing.

❖ Validation of ESPV reports by IAUs.

❖ Monitoring implementation of the Expenditure Rationalization and Revenue enhancement Measures.

❖ Guidelines for preparing and submitting the 2023 RBIA Workplans. ❖ Organization of Emergency meetings by ACs to Implement recommendations in the 2021 Auditor-General’s Report.

❖ Attendance of AC at External Auditors entrance and exit meetings of Covered Entities. **h) Publication of Defaulters**

The Agency during the period ensured the publication of defaulters for non-submission of 4th Quarter Internal Audit Reports for 2021, Internal Audit Annual Performance Report for 2021 and 1st Quarter Internal Audit Reports for 2022 as well as Annual Risk-Based Internal Audit (RBIA) Plans for 2022.

**i) Corporate Branding Activities**

The Agency has published Fifty-one (51) editions of the weekly IAA Internal Newsletter to inform its stakeholders and staff on activities and events undertaken during the period under review.

Interviews granted by the Director-General and other members of Management were brought to the attention of the public by posting them on the website of the Agency. In addition, issues relating to the Agency published in the print and electronic media were posted on the Agency’s website and Facebook page.

**j) Capacity building and training for staff of IAUs and Management of Covered Entities**

The Agency’s capacity-building effort is aimed at improving the understanding of Management, staff, and internal auditors of Covered Entities in governance, risk and control.

During the period under review, training and capacity building was provided for 1,067 public officers from 123 covered entities in Enterprise Risk Management (ERM), Risk-

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Based Internal Auditing (RBIA), Audit Assignment Working Paper Management, Guidelines to handling Audit queries, Contemporary Internal Audit Practice in Public Sector, and Information System (IS) Audit. Details of the trainings are shown in Table 3 below.

**Table 4: Training Offered to Management, Staff, and Internal Auditors of Covered Entities**

| # | **Thematic**  **Areas** | **Number of Covered Entities** | | | | | | | **Number of Officers Trained** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| MDAs | MMDAs | SOEs | Tertiary | Auto  Body | OHCS | **Total** | MDAs | MMDAs | SOEs | Tertiary | Auto  Body | OHCS | Total |
| 1 | Enterprise  Risk  Management | 12 | 0 | 1 | 1 |  |  | **14** | 289 | 0 | 36 | 22 |  |  | **347** |
| 2 | Risk-Based  Internal Audit | 1 | 0 | 0 | 0 |  |  | **1** | 9 | 0 | 0 | 0 |  |  | **9** |
| 3 | Audit Assignment Working Paper Management | 0 | 104 | 0 | 0 | 1 |  | **105** | 0 | 305 | 0 | 0 | 11 |  | **316** |
| 4 | Audit Committee | 0 | 0 | 0 | 1 | 0 |  | **1** |  |  |  | 10 | 0 |  | **10** |
| 5 | Guidelines to handling Audit queries | 1 | 0 | 0 | 0 | 0 |  | **1** | 18 | 0 | 0 | 0 | 0 |  | **18** |
| 6 | Contemporary Internal Audit Practice in Public Sector |  |  |  |  |  | 1 | **1** |  |  |  |  |  | 18 | **18** |
| 7 | Overview of  Information  System Audit |  |  |  |  |  |  |  | 204 | 145 |  |  |  |  | **349** |
| **TOTALS** | | **14** | **104** | **1** | **2** | **1** | **1** | **123** | **520** | **450** | **36** | **32** | **11** | **18** | **1,067** |

Details of Training Provided for the period under review is attached as Appendix III **2.2 REFORMS**

The IAA in 2023 will continue to Pursue the amendment of the Internal Audit Agency Act 2003 (Act 658) to restructure and reposition the agency to support the performance of the public sector internal audit function and strengthen the independence of the IAUs in the fight against corruption.

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**PART THREE:**

**3.0 FINANCIAL PERFORMANCE**

The financial performance of the Agency during the period under review is summarised in table 5 below:

**Table 5 - Financial Performance**

| **#** | **Expenditure Item** | **2022**  **Approved**  **Budget** | **Released**  **(End of**  **December**  **2022)** | **Actual**  **Expenditure** | **Variance (D)** |
| --- | --- | --- | --- | --- | --- |
| **A** | **B** | **C** | **D=A-B** |
| **1** | **Compensation of**  **Employees** |  |  |  |  |
|  | GoG | 6,083,937.00 | 5,587,341.11 | 5,587,341.11 | 496,595.89 |
| **2** | **Goods and Services** |  |  |  |  |
|  | GoG | 1,900,000.00 | 441,009.90 | 441,009.90 | 1,458,990.10 |
| **3** | **CAPEX** | 3,862,406.00 | - | - | 3,862,406.00 |
|  | **Total** | **11,846,343.00** | **6,028,351.01** | **6,028,351.01** | **5,817,991.99** |

**Compensation**

The Agency’s Budgetary Allocation for Compensation of employees was GH¢**6,083,937.00** for the period under review. A total of GH¢**5,587,341.11** was released and paid to staff as salaries and allowances for the period representing **91.84%** of the Compensation of employees.

**Goods and Services**

Releases amounting to GH¢**441,009.90** was approved for Goods and Services for the Agency for the period under review representing **23.21**% of the Goods and Service allocation.

**Capital Expenditure**

An amount of GH¢**3,862,400.00** has been approved by the Office of the President as CAPEX for the Agency for the year 2022.

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**PART FOUR:**

**4.0 CHALLENGES**

The Agency, in the implementation of its work plan during the period January to December 2022 encountered the following challenges.

**a) Budget constraint and logistical challenge**

The Agency’s approved budget over the years has been woefully inadequate to support its operations. This coupled with the lack of mandate to mobilize internally generated funds hampers its smooth operations.

**b) Low/Uncompetitive Conditions of Service for the staff of IAA**

Low salaries and uncompetitive Conditions of Service for Staff of the Internal Audit Agency compared with that of similar institutions in the Public Sector continue to demotivate Staff of the Agency.

**c) Limitation in the independence and objectivity of the Internal audit function.** Public Sector Internal Auditors are employees of the respective Covered Entities, and as a result, budgets of the Internal Audit Units form part of the Budgets of these Covered Entities, this makes them solely dependent on the entities to perform the internal audit function, this usually impairs their independence and hence their objectivity.

Additionally, the appointment, transfer, removal, or replacement of internal auditors without written approval from the Agency continues to affect the work of the agency.

**d) Non-Forwarding of the Agency’s Annual Report to Parliament.** The Agency’s annual report since 2006 has been submitted to the Office of the President but is yet to be forwarded to Parliament for consideration as mandated by Section 23 (2) of the Internal Audit Agency Act 2003, Act 658. Parliament has started an engagement with the Agency to support them in discussing the Annual Audit Committee reports of Covered Entities.

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**PART FIVE:**

**5.0 WAY FORWARD**

The Internal Audit Agency in the second half of 2022 will focus on contributing towards Government policy of good governance and accountability as well as implementing its Strategic Plan to achieve the stated objectives. The Agency will:

a. Pursue the amendment of the Internal Audit Agency Act 2003 (Act 658) to restructure and reposition the agency to support the performance of the public sector internal audit function and strengthen the independence of the IAUs in the fight against corruption.

b. Publish names of public institutions failing to submit relevant quarterly internal audit reports required by the PFM Act, 2016 (Act 921).

c. Conduct nationwide payroll audit in accordance with the Ministry of finance expenditure rationalization measure in eliminating ghost names from the public sector payroll.

d. Operationalized activities in relation to the publication of the Public Financial Management League Table (PFMLT)

e. Facilitate a revision of the guidelines on effective functioning of Audit Committees to rationalize the restructuring and make the audit committees viable, functional and effective.

f. Support public sector institutions to develop and implement standard ERM systems in the form and manner required by the PFM Act (Act 921).

g. Continue with the monitoring and evaluation of internal audit practice in Covered Entities.

h. Continue to provide advice and assurance services to Government through the MoF. i. Work with the Auditor-General and EOCO to reduce irregularities and infractions reported annually through early warning signals and sound control systems.

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**5.1 RECOMMENDATION AND CONCLUSIONS**

**5.1.1 RECOMMENDATIONS**

The following recommendations have been made to address challenges identified in the implementation of the Agency’s plan programmes within the Annual Workplan**:**

1. Adequate budget allocations should be given to the Agency in order to execute its mandate effectively.

2. The Heads of Civil and Local Government Services should always seek written approval from the Director General of the IAA prior to the transfers, replacements and appointments of Heads of Internal Audit Units as mandated by the PFM Act.

3. The Agency should intensify follow-ups to Covered Entities on the status of the implementation of audit recommendations.

4. The Agency will liaise with the Ministry of Finance to determine the appropriate sanctions for Covered Entities defaulting in the various submission to the Agency.

**5.1.2 CONCLUSION**

The Agency made significant progress in executing its mandate in spite of the challenges encountered. It is the Agency’s expectation that its 2022 approved budget will be released timeously and, in its entirety, to enable the Agency carry out its work plan for 2022.

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**APPENDIX I-STATUS OF IMPLEMENTATION OF PLANNED PROGRAMMES**

| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | **Field**  **Operations** | Review of Internal Audit Charters | 94 Internal Audit  Charters received and reviewed. | 106 additional Internal Audit Charters are  expected to be  received and reviewed | 80 additional Internal Audit Charters received and reviewed | Provide quality assurance on good corporate governance, and effective risk  management. | Exceeded  expectation |
| Review of Annual Risk-Based  Internal Audit  Plans. | 539 Annual Internal Audit Work Plans  received and  reviewed. | 632 Annual Internal Audit Work plans are expected to be  received and reviewed | 532 internal audit plans have been received and reviewed for the period under review. The Agency is monitoring the  adherence to the submitted Plans. Letters have also been sent to defaulting IAUs to  submit their plans. |  |
| Review of  Quarterly Internal Audit Reports. | 1,063 Quarterly  Internal Audit Reports received and  reviewed. | A total of 2,528  Quarterly Internal  Audit Reports expected to be received and  reviewed | 852 internal audit reports  reviewed out of a total of 1,704 received. | Lack of adequate staff and  Computers. |
| Monitoring of  Audit Committees activities. | 5 Audit Committees were monitored as at the 3rd Quarter | 500 out of 513 ACs would be monitored | 296 Audit Committees were monitored to assess their  performance and report  submitted. | Improvement in compliance with laws, policies, plans, standards and procedures; and  improvement in  implementation of audit  recommendations | Lack of funding. |
| Review of Annual Audit Committees’ reports. | 52 Annual AC Reports received and  reviewed | 513 Annual Audit  Committees’ reports received and reviewed. | Audit Committees of 461  Covered Entities submitted Annual Audit Committee  Reports for 2021 within the period under review. One  hundred and twenty-two out of the 461 Audit Committees Reports have been rejected for being irregular because the Annual Statements contained therein were not endorsed by the Sector Minister. Heads of Covered Entities have been requested to secure the sector Minister’s endorsements and resubmit the reports. |  |

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| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Facilitate the  establishment and formation of Audit Committees. | 533 ACs established in covered entities. | 40 additional ACs  expected to be  established. | 6 additional audit committees established. |  |  |
| Bi-annual meeting with Heads of  IAUs. | Several meetings  were held in four (4) zones (332  participants) | Two (2) Meetings  expected to be  organised | One (1) nationwide meeting with all Heads of IAUs from 4 regional zones was organized. | Build capacity of Covered Entities on Governance, Risk and Control |  |
| Conduct quarterly Activities under  NACAP and  Submit report to CHRAJ. | Quarterly NACAP  activities was  conducted, and report submitted to CHRAJ and Minister of  Finance | Four (4) quarterly  NACAP activities  expected to be  conducted and Report Submitted to CHRAJ. | Quarterly NACAP activities for the quarters conducted and report submitted to CHRAJ and Minister of Finance. | To fight against corruption and the promotion of national development |  |
| Conduct Follow up on status of  implementation of internal Audit  recommendations. | 143 audit  recommendations out of 9,978 were  implemented from follow-up exercise carried out in 22  Covered Entities.  Out of  GH¢866,542,947.48 being the total value of the infractions and the accompanying recommendations  made, we observed Gh¢387,003,609.53 have been rectified | Number of internal  audit  recommendations  implemented on the account of follow ups. | 1,156 audit recommendations out of 14,256 outstanding recommendations from the beginning of the year 2022 to the period were implemented. | Improvement in compliance with laws, policies, plans, standards, and procedures; and  improvement in  implementation of audit  recommendations |  |
| Financial value of  recommendations  implemented on the account of follow ups | Out of **Gh¢549,431,555.24** being the total value of the infractions and the  accompanying  recommendations made from the quarterly internal audit report, **Gh¢485,234,554.47** have been implemented. |  |
| Organise Annual Internal Audit  Conference. | 2022 Annual Internal Audit Conference  successful organised | 2023 Annual IAA  Conference expected to be organised and Report Submitted | The Agency successfully held the 2022 Internal Audit  Conference from 16th - 18th August, 2022 in the third  quarter on the theme,  “Injecting Fiscal Discipline for Resource Mobilization and Utilization for Sustainable  Development: The Role of Internal Auditors”. | Build capacity of Covered Entities on Governance, Risk, Control and effective public financial management. |  |

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| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 2. | Special  Investigations  and Internal  Audit | Special Audit  Assignments  undertaken in  Covered Entities. |  | Number of Special  Audit assignments  expected to be  conducted and report submitted. | The Agency conducted Special follow ups in the following Covered Entities; Ghana Water Company Limited, Ghana Institute of Languages, Greater Accra Passenger Transport Executive (GAPTE), Pharmacy Council, Ayawaso North Municipal Assembly, Ghana Cocoa Board, Asikuma-Odoben Brakwa District Assembly, Accra Technical University and Ghana Investment Promotion Centre.  Special Audit Assignments which were undertaken include the following;  • Comprehensive audit of National Identification Systems Project by the National Identification Authority (NIA) in partnership with Identity Management System (IMS).  • A comprehensive audit of dividend declarations and payments by the Twifo Oil Palm Plantation (TOPP) Company Limited. |  |  |
|  |  | Number of assurance and advisory services expected to be  conducted and report submitted. | The Agency has undertaken a head count on IGF staff of the Accra Metropolitan Assembly. Additionally, the agency has conducted the following  assurance and advisory  services:  • Payroll audit and headcount in nineteen (19) covered  entities.  Collaboration with the Economic and Organised Crime Office (EOCO) on further  investigations of financial |  |  |

Internal Audit Agency 18 2022 3rd Quarter Performance Report

| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | malfeasance in two (2) Covered Entities. |  |  |
| 3. | Technical,  Research,  Monitoring and Evaluation | Build capacity of staff of IAUs on Working Paper  Management |  | Number of Covered Entities trained on  Working Paper  Management | Training was provided for  **Seven-Hundred and Eleven (711)** public officers from **One hundred and seven (108)** covered entities in Working Paper Management, Guidelines to handling Audit queries and Contemporary Internal Audit Practice in Public Sector. |  |  |
| Number of officers  trained on Working Paper Management |
| Train Audit  Committees  members in  Covered Entities |  | Two hundred (200) Audit Committee  Members expected to be trained | Training was provided for  Ten(10) Audit Committee  members |  |  |
| Carry out  Information  System Audit On Site support  training for IAUs of Covered  Entities |  | Information System Audit On- Site Support Training expected to be conducted for IAUs of Covered Entities | Virtual Training on Information Systems (IS) Audit was  provided for Three-Hundred and forty-nine (349) Internal Audit Staff of Covered Entities |  |  |
| 4 | Enterprise Risk Management  (ERM) Units | Facilitate the  development and institutionalization s of ERM in public sector institutions | 508 officers from 18 covered entities were trained on Enterprise Risk Management. | ERM practice expected to be established in  twenty (20) MDAs,  MMDA, SOEs and  Others | Fourteen (14) Covered Entities made up of three hundred and forty-seven (347) Management and key staff, including staff of the IAUs were trained on ERM. | Build capacity of Covered Entities on Governance, Risk, Control, and effective  financial management |  |
| Build capacity of staff of IAUs on Risk Based  Internal Auditing (RBIA) | Three Hundred and Twenty (320) officers eighty-seven (87)  covered entities were trained on RBIA | Four hundred (400) Internal Audit Staff expected to be trained on the use of the RBIA Audit Manual | Nine (9) officers from one (1) covered entity have undergone RBIA training |  |  |

Internal Audit Agency 19 2022 3rd Quarter Performance Report

| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 5 | Project  Management | Facilitate and  coordinate  projects | Four (4) Projects  were identified and monitored | Ten (10) projects  expected to be  identified, monitored and report issued | Two development projects identified and monitored  namely: The PFM League Table and the District Accountability Index | Well-coordinated programmes and project and improved relationships with  stakeholders |  |
| Sign and  operationalize  Memorandum of Understanding  (MOU) with  Professional and Anti-corruption  bodies | Six (6) MOUs were Signed and  Operationalized | Ten (10) MOUs  expected to be Signed and Operationalized | 3 MOUs signed with  professional and anti-corruption bodies |  |
| **6** | Human Resource Management and Administration | Negotiate and  implement new  Conditions of  Service (CoS) for the staff of the  Agency | N/A | New conditions of  Service expected to be negotiated, approved, and implemented | Draft condition of service  completed. Awaits the  endorsement of the HREC |  |  |
| Obtain Financial Clearance (FC) for recruitment of  new staff | Eleven (11) Financial Clearance were  obtained | Twenty (20) Financial Clearance expected to be obtained for the recruitment of  additional staff | Request for Financial Clearance has been processed and  submitted for approval | Staff strength improved. |  |
| Capacity Building for IAA staff  (Local Training) | Five Capacity building programmes were provided, with 34  employees trained. | Capacity building  expected to be  provided for Forty (40) staff and Training  reports submitted | 19 training programmes carried out with a total of 50  employees trained, with some trained multiple times | Improve upon staff capability |  |
| Capacity Building for IAA staff  (Foreign Training) | Foreign training was put on hold due to COVID 19 restrictions | Capacity building  expected to be  provided for Five (5) staff and Training  reports submitted |  |  |
| Conduct staff  Performance  Appraisal | Performance  Appraisal for 2020 conducted and report issued to the Board of Directors for  necessary actions. | Performance Appraisal expected to be  conducted and report issued | Performance Appraisal for 2021 conducted and report yet to be submitted to the Board. | Training need of staff  assessed |  |
| Organize in-house lectures and  presentations | In-house lectures  conducted within the period include | Quarterly in-house  lectures and  presentations expected | Three In-house lectures and presentation organized. |  |  |

Internal Audit Agency 20 2022 3rd Quarter Performance Report

| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | using internal and external resource persons | Employee Conditions of Service;  Declaration of Assets and Liabilities and  Maintenance of new IAA website | to be conducted and report issued |  |  |  |
| Organise  orientation for  newly recruited  Officers and  National Service Personnel | Orientation was  conducted for four (4) newly recruited  officers. | Newly recruited  Officers and Service Personnel posted to the Agency expected  to be provided with Orientation and report issued | Orientation was successfully done for 9 newly recruited staff | Integration of staff into the Agency. |  |
| Payroll Verification and Validation | Monthly Salaries of staff of the Agency Validated | Monthly validation of staff salaries expected to be conducted and report issued | Monthly validation successfully carried out | Staff salary paid. |  |
| Facilitate staff  promotional  interviews | Staff promotional  Interview conducted and Report discussed by the HREC | Staff promotional  Interview expected to be conducted and  Report issued | Not Due |  |  |
| Conduct staff  needs Assessment in the IAUs of  Covered Entities | N/A | Staff needs  assessment of IAUs expected to be  conducted and report issued | Questionnaire for staff needs assessment has been reviewed and a plan drawn, awaiting budget release. |  |  |
| General  Administration  activities | Quarterly  Administrative report issued | Quarterly  Administrative  activities expected to be Monitored and  report issued | 1st,2nd Quarterly Administrative report issued |  |  |
| Update wireless security | N/A | Wireless access points (Security) expected to be updated | Wireless access points firmware updated and access restricted. | Secured wireless access for staff. |  |
| Review ICT Policy | N/A | ICT policy expected to be Revised and  implemented | Not due |  |  |
| Conduct  succession needs analysis and draw succession plan |  | Succession plan  completed | Succession Framework awaits Management’s review and HREC endorsement |  |  |

Internal Audit Agency 21 2022 3rd Quarter Performance Report

| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Maintenance of  IAA Website | Regular maintenance and update of IAA website carried out | IAA Website expected to be maintained  regularly and report issued | Website was updated with PDF reader and Google Forms | Improved visibility and  information dissemination on IAA activities |  |
| Develop Annual Procurement Plan for approval | Annual Procurement Plan developed and approved | Annual Procurement Plan expected to be approved for  implementation | Annual procurement plan  developed and approved by ETC for implementation | Ensure adherence to  statutory requirement. |  |
| Post Annual  Procurement Plan onto Ghaneps | Annual Procurement plan posted on PPA website and copy  submitted to PPA | Annual Procurement plan expected to be posted on PPA website and copy submitted to PPA | Procurement Plan has been posted on the GHANEPS  website | Ensure adherence to  statutory requirement. |  |
| Quarterly Update of the approved Annual  Procurement Plan | Approved Annual  Procurement Plan  updated quarterly | Annual Procurement plan activities expected to be implemented and report issued | Procurement plan has been updated accordingly |  |  |
| Implement the  approved Annual Procurement Plan | Activities in the  approved Annual  Procurement plan  implemented | Annual Procurement plan activities expected to be implemented and report issued | Implementation of Annual Procurement Plan in  progress | Ensure value for money in procurement activities. |  |
| Management of  IAA Stores |  | Regular Management of IAA stores expected to be conducted and quarterly report issued | Receipts into stores and issues out of stores were carried out as per expected procedure |  |  |
| Conduct Quarterly Stocktaking |  | quarterly stocktaking expected to be  conducted and report issued | Quarterly stocktaking  conducted, and report issued. |  |  |
| 7 | Corporate Affairs and  Communication | Branding of the  Agency | N/A | Paneling of walls with pictures of IAA are  expected to be carried out | Wall panel completed in  February 2022.  Paneling to be extended from the walkway to the reception area | Branding of the Agency  Funds available to undertake the Agency’s Operational activities |  |
| Weekly Publication of IAA newsletter | N/A | IAA newsletter  expected to published weekly | Fifty-one (51) Weekly IAA newsletters Published. | IAA Board and Internal  Stakeholders of the Agency’s awareness of the Agency’s activities. |  |
| Promoting the  Agency’s visibility |  | Four (4) quarterly  interviews expected to be granted to the print and electronic media | Interviews granted to the  electronic and print media  especially in the days preceding |  |  |

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| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  | the 2022 Annual Internal Audit Conference in August |  |  |
| Four (4) quarterly  visits to selected  media houses  expected to be  conducted. |  |
| Communicate with Stakeholders | N/A | Weekly update of  information on the  Agency’s website  expected to be  conducted | Regular update of the Agency’s Website and Facebook,  Instagram and Twitter pages. | Well-informed Stakeholders On the activities of the  Agency | Accessibility to  information  improved but still room for  improvement. |
| 8 | Finance and  Corporate  Planning | Sourcing and  follow up on  Releases at the  Sector Ministry,  MoF, CAGD &  DPs | Quarterly follow ups of release received | Four (4) quarterly  releases expected to be received | A total of **GHc441,009.09** being 1st,2nd & 3rd quarter Goods and Services releases were received through frequent follow ups.  (1st QTR= **GHc48,911.00** & 2nd QTR=**GHc285,098.90) (**3rd QTR**=GHc107,000.00)** | Funds available to undertake the Agency’s Operational activities. |  |
| Oversee the  processing,  approval, payment and releases of  funds on the  GIFMIS Platform | Payment process on the GIFMIS platform were initiated and  approved | payment processes on the GIFMIS Platform initiated expected to be approved and  released | Payment process on the GIFMIS Platform is completed with the exception of CAPEX |  |  |
| Prepare Monthly Bank  Reconciliation  Statements and update cash book. | Monthly Banks  reconciliation  statement prepared and report issued | Monthly Banks  reconciliation  statement expected to be prepared and report issued | Bank Reconciliation Statements for January to November  prepared and reports issued | Improve financial Control. |  |
| Finalize Quarterly/ Annual Financial Statements | Quarterly and Annual Financial statements finalized and  submitted to CAGD and the IAA  governing Board | Quarterly and Annual Financial statements expected to be  finalized and submitted to CAGD and the IAA governing Board | Preparation of the 1st, 2nd and 3rd quarter Financial statement completed | Communicate to stakeholders the financial position of the Agency. |  |
| Initiate the  process of  appointing  External Auditors | The 2020 Financial Statement had been audited by the  Auditor General and management letter issued | External Auditors  expected to be  appointed to Audit  2021 Financial  Statements and report submitted to AG and IAA Governing board | External Auditors have  commenced audit of 2021 Financial Statements |  |  |

Internal Audit Agency 23 2022 3rd Quarter Performance Report

| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Respond to Audit Findings from  Internal and  External Audit  reports | Responses to  3rdquarter Internal Audit Report were provided. | Responses expected to be provided to Audit findings | Responses for audit  recommendations contained in the 4th quarter Internal Audit Report were provided. |  |  |
| Facilitate the  completion of  input forms in  relations to staff recruitment,  retirement and  resignation | The Input forms for the Deputy Director General, Director  Operations, Director HRM & Admin and Senior Manager PBME and Legal Officer  were completed and submitted to the  Office of the Head Civil Service for  processing. | Number of input forms initiated | The Input forms for the newly recruited and promoted staffs were completed and submitted to the Office of the Head Civil Service for necessary action. | Remuneration of staff is  assured. |  |
| Monitoring and  Evaluation of the Agency’s projects and programmes | Monitoring and  Evaluation of the  Agency’s programmes carried out for the 1st quarter  Annual monitoring and evaluation yet to carried out | Quarterly Report on Status of  Implementation of the Agency’s project and programmes | Mid-Year Monitoring and  Evaluation report prepared and submitted and approved for submission | Ensure adherence to the Agency’s mandate and  statutory requirement. |  |
| Collate and  consolidated  divisional report into the Agency’s Annual Report for onwards  submission to the Director General. | 2021 Annual Report Prepared and  submitted to the DG | 2022 Annual Report expected to be  prepared and  submitted to the DG | Annual report submitted and awaiting approval |  |
| Collate and  consolidate the  Agency’s Quarterly report for onwards Submission to the OoP | 3rd Quarter Budget Performance Report prepared and  submitted to the  Office of the  President (OoP). | 2022 Quarterly  Performance Reports expected to be  prepared and  submitted to the OoP | 1st and 2nd Quarter Budget Performance Report and Mid Year Fiscal Policy Report  prepared and submitted to the Office of the President (OoP). 3rd Quarter Budget and  Performance Report prepared yet to be sent to the DG for approval. |  |

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| **SN** | **SUB**  **PROGRAMME** | **ACTIVITIES** | **BASELINE-2021** | **OUTPUT**  **INDICATORS** | **STATUS** | **OUTCOME** | **REMARKS** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | Collate and  consolidate the  Agency’s Annual Workplan/Action Plan | 2022 Workplan/Action plan approved and submitted to OoP | 2023 Workplan  expected to be  prepared and  submitted for approval | 2023 Action Plan yet to be submitted |  |  |
| Collate and  consolidate the  Agency’s Annual Budget | 2022 Annual Budget approved for  implementation | 2023 Annual Budget expected to be  approved for  implementation | 2023 Budget approved for implementation |  |
| Facilitate the  Development of 2023-2027  Strategic Plan | N/A | 2023-2027 Strategic Plan Developed for  Approval | Roadmap for 2023-2027  Strategic Plan Developed.  First stage of 2023-2027  Strategic Plan Executed. |  |

**APPENDIX II - SYSTEMIC ISSUES**

| **SYSTEMIC ISSUE** | **ISSUE** | **AMOUNT GH¢** |
| --- | --- | --- |
| **Procurement** | Failure to Engage in Competitive Tendering | 2,697,449.75 |

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|  | Failure to route Purchases through Stores | 2,555,776.32 |
| --- | --- | --- |
| Purchases from Non-VAT Registered Entities | 1,051,971.05 |
| Procurement Above Entity Threshold | 331,499.91 |
| Others | 221,692,549.96 |
| **TOTAL** | **228,329,246.99** |
| **Cash Management** | Expenditure without Warrant | 3,188,679.26 |
| Failure to Support PVs with relevant receipts, documents | 9,481,277.25 |
| Failure to Retire Imprest/ Disbursements | 2,585,293.49 |
| Failure to Account for Revenue Collected | 1,007,168.53 |
| Non-acknowledgement of Payment Vouchers by Payees | 1,727,648.30 |
| Failure To bank revenue within 24 hrs | 676,608.05 |
| Unaccounted Payment Vouchers | 1,006,051.07 |
| Failure to submit payment vouchers for pre audit | 7,115,068.34 |
| Unauthorized Payment Vouchers | 2,557,274.65 |
| Unaccounted Value Books | 13,844.00 |
| Fuel Coupons Not Accounted For | 12,350.00 |
| Payment not processed through GIFMIS | 1,347,864.25 |
| Others | 134,195,010.40 |
| **TOTAL** | **178,610,174.76** |
| **Contract** | Contracts Not Approved | 2,004,526.80 |
| Abandoned Projects | 862,240,636.61 |
| Delay in Completion of Projects | 50,150,959.70 |
| Others | 6,701,231.17 |
| **TOTAL** | **921,097,354.28** |
| **Payroll** | Non-Recovery of Salary Advance | 418,521.13 |
| Failure To Pay SSNIT Contributions | 235,229.96 |
| Unearned Salary | 359,334.33 |
| Others | 286,014.94 |
| **TOTAL** | **1,299,100.36** |
| **Tax** | Non-Remittance of Withholding Tax | 47,310,335.90 |
| Failure to Withhold Tax | 187,365.98 |
| Others | 122,257.56 |

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|  | **TOTAL** | **47,619,959.44** |
| --- | --- | --- |
| **Others** | Failure to Log/ account for Fuel Purchases | 361,796.56 |
| Failure to Retrieve Debt | 450,908,080.60 |
| Others | 292,388.50 |
| **TOTAL** | **460,775,034.58** |
| **GRAND TOTAL** | | **1,837,730,870.41** |

**APPENDIX III: Details of Training Provided for the period 1st January to 0th December 2022**

| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Male** | **Female** | **Total** |
| **ERM** | 1 | Energy Commission | Management & IAU Staff | 21st-22nd February 2022 | City Escape Hotel | 20 | 14 | **34** |
| **ERM** | 2 | Internal Audit Agency | Management & IAU Staff | 1st – 4th March 2022 | IAA Office | 19 | 15 | **34** |
| **ERM** | 3 | Securities & Exchange Commission | Management & IAU Staff | 14th- 17th March 2022 | Mensvic Hotel | 10 | 3 | **13** |
| **ERM** | 4 | Ghana Institute of Languages | Management & IAU Staff | 22nd – 25th March 2022 | GIL Head Office | 15 | 7 | **22** |
| **ERM** | 5 | National Communications Authority | Management & IAU Staff | 11th- 14th April 2022 | NCA Head Office | 12 | 6 | **18** |
| **ERM** | 6 | NADMO | Management & IAU Staff | 10th – 13th May 2022 | ILGS | 13 | 3 | **16** |
| **ERM** | 7 | Ghana Airports Company Limited | Management & IAU Staff | 23rd – 26th May 2022 | GACL Head Office | 27 | 9 | **36** |
| **ERM** | 8 | Environmental Protection Agency | Management & IAU Staff | 31st May - 3rd June 2022 | EPA Head Office | 12 | 5 | **17** |
| **RBIA** | 9 | Environmental Protection Agency | IAU Staff | 14th-17th June 2022 | EPA Head Office | 7 | 2 | **9** |
| **ERM** | **10** | Middle Development Authority | Management & IAU Staff | 18th- 22nd July 2022 | Anita Hotel | 12 | 5 | **17** |
| **ERM** | **11** | Environmental Protection Agency | Management & IAU Staff | 1st – 4th August 2022 | IES Office | 24 | 15 | **39** |
| **ERM** | **12** | Petroleum Commission | Management & IAU Staff | 23rd-26th August 2022 | PC Head Office | 8 | 2 | **10** |
| **ERM** | **13** | Ministry of Foreign Affairs & Reg. In. | Management & IAU Staff | 30th Aug – 2nd Sep. 2022 | MFARI Head Office | 34 | 33 | **67** |
| **ERM** | **14** | Energy Commission | Board & Management | 5th – 6th October 2022 | EC Head Office | 8 | 7 | **15** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| Male | Female | **Total** |
| **RBIA** | **14** | Environmental Protection Agency | IAU Staff | 14th-17th June 2022 | EPA Head Office | 7 | 2 | **9** |
| **TOTALS** | | | | |  |  |  | **356** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
|  | 1 | Biakoye District Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 3 | 0 | **3** |
| 2 | Kadjebi District Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 3 | 0 | **3** |
| 3 | Hohoe Municipal Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |

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| **Working Papers** | 4 | Ho Municipal Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 3 | 0 | **3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 5 | La Dade Kotopon Municipal  Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 3 | 1 | **4** |
| 6 | Ga East Municipal Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 2 | **4** |
| 7 | Weija-Gbawe Municipal Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |
| 8 | New Juaben North Municipal  Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |
| 9 | Birm North District Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |
| 10 | Ketu South Municipal Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 3 | 0 | **3** |
| 11 | Birim Central Akim-Oda | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |
| 12 | NingoPrampram District Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 3 | 0 | **3** |
| 13 | Volta RCC | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 1 | 0 | **1** |
| 14 | Oti RCC | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 1 | 0 | **1** |
| 15 | RCC, Accra | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |
| 16 | New Juaben South Municipal  Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 1 | 0 | **1** |
| 17 | Ga South Municipal Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |
| 18 | Adentan Municipal Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 3 | 1 | **4** |
| 19 | South Tongu District Assembly | Management & IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 1 | **3** |
| 20 | Suhum Municipal Assembly | Management &IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 0 | **2** |
|  | 21 | Abukwa North Municipal Assembly | Management &IAU Staff | **28th March 2022** | Hill View Hotel | 2 | 1 | **3** |
| **TOTALS** | | | | |  |  |  | **52** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
|  | 1 | Nkoranza South Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel |  | 3 0 | **3** |
| 2 | Kwadaso Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 3 | 1 | **3** |
| 3 | Ejisu Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 3 | 0 | **3** |
| 4 | Techniman Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 3 | 0 | **3** |
| 5 | Bono East RCC | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 1 | 0 | **1** |
| 6 | Sunyani Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 3 | 0 | **3** |
| 7 | Banda District Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 4 | 0 | **4** |

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| **Working Papers** | 8 | Asunafo South District Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 2 | 0 | **2** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 9 | BosomeFreho District Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 1 | 0 | **1** |
| 10 | Ahafo RCC | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 1 | 0 | **1** |
| 11 | Wenchi Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 3 | 1 | **4** |
| 12 | Bono RCC | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 1 | 0 | **1** |
| 13 | Obuasi Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 3 | 0 | **3** |
| 14 | BosomtweDistict Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 1 | 0 | **1** |
| 15 | Tain District Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 2 | 0 | **2** |
| 16 | Asokwa Municipal Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 3 | 0 | **3** |
| 17 | Ashanti ARCC | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 0 | 2 | **2** |
| 18 | Kumasi Metropolitan Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 4 | 0 | **4** |
|  | 19 | Asutifi South District Assembly | Management & IAU Staff | **4th April, 2022** | Crystal Rose  Ambassador Hotel | 1 | 0 | **1** |
| **TOTALS** | | | | |  |  |  | **45** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
|  | 1 | KassenaNankana West District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 1 | **4** |
| 2 | Lawra District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 0 | **2** |
| 3 | Bongo District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 0 | **3** |
| 4 | KassenaNankana Municipal  Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 0 | **3** |
| 5 | Bawku West District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 1 | 1 | **2** |
| 6 | Bolga East District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 0 | **3** |

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| **Working Papers** | 7 | Bolga Municipal Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 0 | **3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 8 | Kassena Nankana East District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 1 | 0 | **1** |
| 9 | Upper East RCC | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 1 | 0 | **1** |
| 10 | Jirapa Municipal Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 4 | 0 | **4** |
| 11 | Lawra Municipal Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 0 | **3** |
| 12 | Nadwoli-Kaleo District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 0 | **2** |
| 13 | Nandom Municipal Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 1 | **3** |
| 14 | Wa Municipal Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 5 | 1 | **6** |
| 15 | Upper West RCC | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 0 | **0** |
| 16 | Gushegu Municipal Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 0 | **2** |
| 17 | Savelugu Municipal Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 0 | **3** |
| 18 | Tamale Metro. Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 1 | **3** |
| 19 | North East RCC | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 1 | 0 | **1** |
| 20 | Bole District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 3 | 0 | **3** |
| 21 | Garu District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 0 | **2** |
| 22 | Northern RCC | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 2 | 0 | **2** |
| 23 | Central Gonja District Assembly | Management & IAU Staff | **30th May – 3rd June 2022** | Global Dream Hotel | 1 | 0 | **1** |
| **TOTALS** | | | | |  |  |  | **59** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
|  | 1 | Twifo/AtiMorkwa District Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |

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| **Working Papers** | 2 | Komenda-Edina-Eguafo-Abrim Municipal Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 3 | Gomoa District Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 4 | Aowin District Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 2 | 0 | **2** |
| 5 | Suaman District Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 6 | Western Region RCC | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 7 | Central Region RCC | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 2 | 0 | **2** |
| 8 | Bibiani – AnhwiasoBekwaiMunicipal Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 9 | Prestea Huni Valley District  Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 10 | Awutu Senya East Municipal  Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 11 | Cape Coast Metro. Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 12 | Nzema East Municipal Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| 13 | TarkwaNsuaem Municipal Assembly | Management & IAU Staff | **16th June 2022** | Riverside Bridge  Hotel | 1 | 0 | **1** |
| **TOTALS** | | | | |  |  |  | **15** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
| **Working Papers** | 1 | Electoral Commission | Accounts, HR, Proc. & IAU  Staff | **20th June-1st July 2022** | EC’s Conference  room | 2 | 9 | **11** |
| **TOTALS** | | | | |  |  |  | **11** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
| **Audit**  **Committe e** | 1 | Accra Technical University | Audit Committee Members | **22nd June** | ATU’s Council room | 6 | 4 | **10** |
| **TOTALS** | | | | |  |  |  | **10** |

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| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Male** | **Female** | **Total** |
| **Guideline s to**  **Handling Audit**  **Queries** | 1 | National Petroleum Authority | Executive Committee  Members | **27th June** | Best Western Premier Hotel | 10 | 8 | **18** |
| **TOTALS** | | | | |  |  |  | **18** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
| **Working Papers** | 1 | Jasikan District Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 1 | 2 | **3** |
| 2 | Biakoye District Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 8 | 0 | **8** |
| 3 | Nkwanta South Municipal Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 5 | 1 | **6** |
| 4 | Kadjebi District Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 6 | 0 | **6** |
| 5 | Guan District Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 3 | 0 | **3** |
| 6 | Krachi East Municipal Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 5 | 0 | **5** |
| 7 | Krachi Nchumuru District Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 4 | 0 | **4** |
| 8 | Krachi west Municipal Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 3 | 0 | **3** |
| 9 | Oti Regional Coordinating Council | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 7 | 4 | **11** |
| 10 | Nkwanta North District Assembly | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 4 | 0 | **4** |
| 11 | Regional Education Office | IAU staff | **23rd- 24th August 2022** | ORCC Conf.room | 1 | 0 | **1** |
| **TOTALS** | | | | |  |  |  | **54** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
|  | 1 | Ketu South Municipal | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 3 | 1 | **4** |
| 2 | Hohoe Municipal Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 3 | 3 | **6** |
| 3 | Ketu North Municipal assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 2 | 1 | **3** |
| 4 | Ho-west District Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 1 | 3 | **4** |
| 5 | South Tongu District Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 1 | 4 | **5** |
| 6 | Agortime- ziope | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 2 | 2 | **4** |

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| **Working Papers** | 7 | South Dayi Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 2 | 1 | **3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 8 | Volta Regional coordinating council | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 9 | 0 | **9** |
| 9 | Akatsi North District Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 1 | 1 | **1** |
| 10 | Afadzato South District Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 3 | 0 | **3** |
| 11 | Keta Municipal Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 3 | 0 | **3** |
| 12 | North Tongu District | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 5 | 1 | **6** |
| 13 | Ho Municipal Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 2 | 4 | **6** |
| 14 | Adakl;u District Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 0 | 1 | **1** |
| 15 | Anloga District Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 3 | 1 | **4** |
| 16 | North Dayi District Asssembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 4 | 0 | **4** |
| 17 | Akatsi South Municipal Assembly | IAU Staff | **25th- 26th August 2022** | Residency Conf. Hall of the VRCC | 1 | 2 | **3** |
| **TOTALS** | | | | |  |  |  | **69** |
| **Training Area** | **#** | **Names of Covered Entities** | **Categories of Officers** | **Dates** | **Training Venue** | **Attendance** | | |
| **Male** | **Female** | **Total** |
| **Overview of IS Audit** | 1 | Public Institutions | Internal auditors | **7th September 2022** | Virtual | - | - | **349** |
| **TOTALS** | | | | |  |  |  | **349** |

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