



**CONDUCT OF EMERGENCY AUDIT COMMITTEE MEETINGS ON THE 2021  
AUDITOR-GENERAL'S REPORTS**

Paragraph 13 of the Guidelines for Effective Functioning of Audit Committees (Guidelines) issued by the Minister for Finance, mandates the Agency to facilitate the inauguration of Audit Committee and ensure that Audit Committee members receive orientation and training to assist them in discharging their roles and responsibilities.

2. As part of the mandatory roles and responsibilities required of Audit Committees under Section 88 (1) of the Public Financial Management Act, 2016 (Act 921) and paragraph 8.1.1 of the Guidelines, Audit Committees are to ensure that Heads of Covered Entities on whose Audit Committee they serve **pursue implementation of recommendations contained in the annual Auditor-General's Report, Management Letter and Parliament's Decision/Directions on Auditor-General's Reports.**

3. It will be recalled that the Auditor-General has recently issued a number of financial and performance Audit reports on the 2021 operations of Public Institutions.

4. Audit Committees are by this communique advised to as a **matter of urgency**, be proactive in pursuing the implementation of recommendations in the 2021 Auditor-General's Report before any parliamentary decisions are made on the Reports.

5. In pursuance of the above, the Internal Audit Agency (IAA) requests Audit Committees of all public institutions to organize an **Emergency Meeting** on the way forward in the implementation of recommendations contained in the 2021 Auditor-General's Report.

6. Heads of Covered Entities, Internal Audit Units (IAUs), Boards, Councils and Supervisory Bodies of state institutions are requested to provide the needed support to the Audit Committees in this regard.

7. All Audit Committees are through their IAUs required to report on progress made in pursuing Management in the implementation of recommendations in the 2021 Auditor-General's Report in their 3<sup>rd</sup> Quarter reports to the Agency not later **than 31<sup>st</sup> October, 2022.**

8. Audit Committees are advised to access both the Financial and Performance Audit reports of their respective institutions from the Audit Service website on **[www.audit.gov.gh](http://www.audit.gov.gh)**



9. Audit Committees are further advised to request for Final Versions of the **2021 Management Letters (ML)** issued by the Auditor-General on the Accounts of their respective institutions and discuss them together with the 2021 Final Audit Reports issued by the Auditor-General.

10. Whilst thanking you for anticipated action, please accept the assurances of our highest consideration and treat this as urgent.



**E.O. OSAE (Ph.D., FCA)**  
**DIRECTOR-GENERAL**

**ALL AUDIT COMMITTEE MEMBERS**

Cc:

THE SPEAKER OF PARLIAMENT  
THE AUDITOR-GENERAL  
MINISTER OF FINANCE  
HEADS OF COVERED ENTITIES  
HEADS OF INTERNAL AUDIT UNITS