**INTERNAL AUDIT AGENCY**

**2023**

**Commitment Implementation Plan Update from 2021-December, 2022**

**OPEN GOVERNMENT PARTERSHIP**

| **REF. NO** | **COMMITMENT** | **MILESTONE** | **STATUS MILESTONE** | **DESCRIPTION OF THE STATUS OF MILESTONES** | **REASONS FOR OVER OR UNDER ACHIEVEMENT** | **NEXT STEPS** |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
|  | Ensure effective implementation of recommendations of Public Accounts Committee by Ministries, Departments and Agencies as well as Metropolitan, Municipal and District Assemblies, State Owned Enterprises (SoEs) and Independent Constitutional Bodies (ICBs). | Ensure effective implementation of recommendations of Public Accounts Committee by Ministries, Departments and Agencies as well as Metropolitan, Municipal and District Assemblies, State Owned Enterprises (SoEs) and Independent Constitutional Bodies (ICBs). | 75% of the Public Accounts Committee recommendations have been implemented by the Ministries, Departments and Agencies as well as Metropolitan, Municipal and District Assemblies, State Owned Enterprises (SoEs) and Independent Constitutional Bodies (ICBs). | Directives to Audit Committees and IAUs.  1.Ref. DG/03/2022/45. Directive to Institutions to Conduct Emergency Audit Committee Meetings on the 2021 Auditor-General’s Reports. Dated 9th September 2022.  2.Notice Number; IAA/01/01/2023 on Implementation of Fiscal Consolidation measures in the 2023 Budget Statement and Economic Policy of Ghana. Dated 10/01/2023 | The increased in the implementation is due to improved strategics of Internal Audit Agency/Audit Committees to ensure that the ACs meet on the Auditor-General’s report as quickly as possible. | Follow up to confirm the status of implementation. |
|  |  | 1.1.1.1: Internal Audit Agency to build the capacity through training and support measures of at least 70% of Audit Committees of MDAs, MMDAs, SoEs and ICBs to implement PAC recommendations a well as carry out Information System Audit On-Site support training for IAUs of Covered Entities | Number of Covered Entities trained on Working Paper Management | 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. |  | 800 Audit Committee members capacity would be built by September 2023.  539 Audit committee Secretaries capacity would be built by September 2023 |
| Number of officers trained on Working Paper Management |
| Two hundred (200) Audit Committee Members expected to be trained | Training was provided for Ten (10) Audit Committee members |
| 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 |  |
|  |  | 1.1.1.2: Internal Audit Agency trains 70% of Audit Committees of MDAs, MMDAs, SoEs, ICBs in Enterprise Risk Management (ERM), International Public Sector Accounting Standards (IPSAS), Risk-based Internal Audit (RBIA), Corporate Governance, Meeting Procedures and Report Writing as well as training on Audit Committee Reporting Templates | 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. |  | 800 Audit Committee members would be trained in Enterprise Risk Management and Risk Based Internal Audit. |
| 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 |
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|  |  | 1.1.1.3: Internal Audit Agency collaborate with selected CSOs working on this commitment to carry out at least an assessment of the level of compliance with the various recommendations in sampled 30% of MDAs, MMDAs, SoEs, ICBs during the span of the NAP-4. | 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 |  | The Agency would continue to collaborate with CSOs to implement audit recommendations. |
|  |  | 1.1.1.4: Support the Audit Committees to work with management to implement Audit findings in specific thrust areas identified by the Auditor-General and Internal Auditors such as Cash, Procurement, Contract, Recoverable debts, Loans and outstanding, Tax Irregularities, advances unpaid or unretired, unpaid rent etc. | 500 out of 513 ACs would be monitored | 296 Audit Committees were monitored to assess their performance and report submitted. |  | Monitoring of Audit Committees and Follow Up on the implementation of the Internal and Auditor-General recommendations would continue in 2023 and beyond. |
| 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. |
| 40 additional ACs expected to be established. | 6 additional audit committees established. |