**OPEN GOVERNMENT PARTNERSHIP SECRETARAIT**

**OFFICE OF THE PRESEIDENT**

**GHANA OPEN GOVERNMENT PARTNERSHIP (OGP) FOURTH NATIONAL ACTION PLAN (NAP-4)**

**INTERNAL AUDIT AGENCY**

**MONITORING FRAMEWORK**

**OBJECTIVE:**

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|  | **THEMATIC AREA: ACCOUNTABILITY** |
|  | **1.1 PUBLIC ACCOUNTS COMMITTEE AND AUDIT REPORT** |
| **COMMITMENT/MILESTONES** | **INDICATOR** | **DEFINITION** | **BASELINE****2021 (As at December)** | **END TARGET****2023** | **PROGRESS AS AT DEC 2022**  | **MEANS OF VERIFICATION (Annual Reports etc)** | **REMARKS (NEXT STEPS) (As populated in the OGP)** | **RESPOSIBILITY****LEAD**Internal Audit Agency (IAA), Public Accounts Committee (PAC), Commission for Human Rights and Administrative Justice {CHRAJ).**Collaborating institutions**Ghana Anti-Corruption Coalition (GACC), Ghana Integrity Initiative (GII**Responsible Institutions**Internal Audit Agency (IAA), |
| **Commitment 1.1.1:** 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). | Percentage of PAC recommendations implemented by MDAs and MMDAs, SOE, and IOBs | The indicator measures proportion of PAC recommendations implemented by MDAs and MMDAs, SOEs and ICBs expressed as a percentage of the total PAC recommendations. | 70% of the Auditor-General recommendation implemented  | All PAC recommendations (100%) are implemented by 2023  | The Internal Audit Agency is working with ACs in MDAs and MMDAs, SOE, and ICBs to ensure that audit the Auditor-General audit recommendations are fully implemented. | 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 and Statement and Economic Policy of Ghana. Dated 10/01/2023 | Follow up to confirm the status of implementation. |
| **Milestone Activities** **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  | Number of Audit Committees of MDAs, MMDAs, SoEs and ICBs trained on effective implementation of PAC recommendations by IAA  | The indicator tracks number of Audit Committee members of MDAs, MMDAs, SoEs and ICBs demonstrating enhanced capacity to implement PAC recommendations after participating in capacity building programmes organised by IAA expressed as a percentage of the total number of Audit Committee members of MDAs, MMDAs, SoEs | There is weak Capacity of Audit Committees of MDAs, MMDAs, SoEs and ICBs to implement PAC recommendation | At least 70% of Audit Committees of MDAs, MMDAs, SoEs trained by Internal Audit Agency on effective implementation of PAC recommendations | Yet to be implemented before September 2023. | 2023 Plan of Activities Document | To be carried out in 2023 |
| **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  | Percentage of Audit Committees of MDAs, MMDAs, SoEs and ICBs trained by IAA on Enterprise Risk Management (ERM), International Public Sector Accounting Standards (IPSAS), Risk-based Internal Audit (RBIA), Corporate Governance, Meeting Procedures and Report Writing as well and Audit Committee Reporting Templates  |  The indicator measures number of Audit committees of MDAs and MMDAs, SOEs and ICBs trained by IAA on 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 Audit Committee Reporting Templates expressed as a percentage of total number of audit committees of MDAs and MMDAs, SOEs and ICBs trained by IAA | Audits committees of MDAs and MMDAs, SOEs and ICBs requires training on Enterprise Risk Management (ERM), International Public Sector Accounting Standards (IPSAS), Risk-based Internal Audit (RBIA), Corporate Governance, Meeting Procedures and Report Writing as well and Audit Committee Reporting Templates  | At least 70% of the Audit committees of MDAs and MMDAs, SOEs and ICBs trained by IAA on 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 Audit Committee Reporting Templates  | Yet to be implemented before September 2023. | 2023 Plan of Activities Document | Training in International Public Sector Accounting Standards (IPSAS) and Risk-based Internal Audit (RBIA) are scheduled in 2023 |
| **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.  |  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 conducted by IAA in collaboration with selected CSOs.  | The indicators track the conduct of 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 by IAA in collaboration with selected CSOs.  | Assessments yet to be conducted | 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 is conducted by IAA in collaboration with selected CSOs and report shared among relevant stakeholders | **The** Internal Audit Agency collaborated with to Ghana Anti-Corruption Coalition, to implement the 2020 Auditor-General’s Report. 15 District Assemblies were selected in 2022.2.The Agency is collaborating with Centre for Local Governance and Advocacy to publish Public Financial Management League Table.3. The Agency is collaborating with CDD-Ghana to publish District Accountability Index. | The Internal Audit Agency Annual Report 2022. | The Agency would continue to collaborate with CSOs implement audit recommendations. | IAA, Selected CSOs |
| **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. | Percentage of 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. implemented by the audit committees | The indicators track the level of support extended to the Audit Committees by relevant stakeholders towards effective implementation of 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 | Audit committees requires support to effectively 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. | Audit Committees receive the required support needed for effective implementation of Audit findings in specific thrust areas identified by the Auditor-General and Internal Auditors such as Cash, Procurement, Contract, Recoverable debts, Loans and outstanding |  |  |  |  |