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|  | **THEMATIC AREA: ACCOUNTABILITY** | | | | | | | | |
|  | **1.1 PUBLIC ACCOUNTS COMMITTEE AND AUDIT REPORT** | | | | | | | | |
| **COMMITMENT/MILESTONES** | | **INDICATOR** | **DEFINITION** | **BASELINE**  **2021** | **END TARGET**  **2023** | **PROGRESS AS AT JUNE 2023** | **MEANS OF VERIFICATION** | **REMARKS (NEXT STEPS)** | **RESPOSIBILITY**  **LEAD**  Internal Audit Agency (IAA)  **Other State Actors**  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 IOBs expressed as a percentage of the total PAC recommendations. | 0% | All PAC recommendations (100%) are implemented by 2023 | 54% of recommendations have been implemented. (*See note 1).* | Report of Field Operations.  2022 Annual Committees reports  2022 Internal Auditors Performance report |  |
| **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 IOBs 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 recommendations | At least 70% of Audit Committees of MDAs, MMDAs, SoEs trained by Internal Audit Agency on effective implementation of PAC recommendations | A total of 3,124 representing 60% of Audit Committee Members of MDAs, MMDAs and SOEs and ICDs have been trained to implement PAC reporting. (*See note 2)* | Reports of the Trainings and Sensitization |  |
| **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 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 IOBs 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 expressed as a percentage of total number of audit committees of MDAs and MMDAs, SOEs and IOBs trained by IAA | Audits committees of MDAs and MMDAs, SOEs and IOBs 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 IOBs 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 | 615 Audit Committee Members, Board Members, Managements have been trained in Enterprise Risk Management (ERM) reduce audit infractions | Training Reports of ERM |  |
| **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 | 3 CSOs are. Ghana Integrity Initiative (GII), Centre for Local Government Advocacy (CLGA) and CDD, Ghana are currently collaborating to undertake the compliance assestment in 30% MDAs, MMDAs, SOEs and ICDs, first round is done for completion by the end of September 2024. | Report of PCMU |  | IAA, Selected CSOs |
| **1.1.1.4:** Support the Audit Committees to work with management to implement Audit findings in specific trust 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 trust 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 trust 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 trust 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 trust areas identified by the Auditor-General and Internal Auditors such as Cash, Procurement, Contract, Recoverable debts, Loans and outstanding | The IAA supported 559 ..Audit Committees in the MDAs, MMDAs, SoEs and ICDs to implement of Audit recommendations from the Auditor-General and Internal audits with issuing of Directories and working with Ministry of Finance to develop and implement .Tracking Tool to track implementation of such recommendations |  |  |  |

Notes:

1. During the period under review, 369 Internal Audit Performance Reports for 2022 in 2023 were received out of 626 expected, representing 59%. All the 369 performance reports received, have been reviewed. Findings and Recommendations made in these performance reports were 2,036 out of which 1,094 have been implemented representing 54%.
2. 1,296 Audit Committees members trained in their roles, Internal Controls, PFM requirement of the Audit Committee and report writing 752 Internal Auditor trained on Audit Working Papers to enhance their skills in internal audit practice with Risk-Based Auditing and reporting writing 1828 Audit Committees members sensitized on the New Audit Committee Guideline on the Effective Functioning of the Audit Committees.