



The International Legislative Oversight Program (2012-2017)

GHANA: Country summary report – March 2018

The partnership with the Ghana Audit Service

The Ghana Audit Service, the country's supreme audit institution (SAI), has been conducting performance audits since 2002 and made significant progress during our previous five-year program (2007-2012). As of the beginning of the ILOP, the SAI was conducting a few performance audits each year (four in 2012), and the audit reports were being tabled in parliament and reviewed by the Public Accounts Committee (PAC). The graduate Fellows at the office were becoming leaders in performance auditing and environmental auditing, and several of them were being recognized as champions by AFROSAI-E (African Organisation of English-speaking SAIs), who engages them to co-facilitate regional performance audit workshops.

The ILOP aimed to help the SAI to further improve the quality of its performance audits and to increase the impact of its audit reports. In addition to performance audit methodology, areas of support included leadership skills, strategic and operational planning, audit topic selection and multi-year audit planning, performance measurement and reporting, and stakeholder relations. The ILOP also continued capacity building for the PAC, in the context of the December 2016 election.

Overview of activities

FELLOWSHIPS

| FELLOW | YEAR | GENDER | HOST OFFICE |
|--------------------------|---------|--------|------------------|
| 1. David Amediku | 2012-13 | Male | Canada |
| 2. Monalisa Lotsu | 2013-14 | Female | Canada |
| 3. Minata Diabor | 2014-15 | Female | Canada |
| 4. Kwaku Akyena | 2015-16 | Male | Canada |
| 5. Mary Arthur | 2015-16 | Female | British Columbia |
| 6. Regina Safoaa Brobbey | 2016-17 | Female | Canada |
| 7. Renée Elorm Tay | 2016-17 | Female | New Brunswick |

Note: Prior to the ILOP, 6 Fellows from Ghana graduated between 2008 and 2012. One Fellow graduated in 1980-81.

LEADERSHIPS AND STUDY TOURS IN CANADA

| PARTICIPANT | DATE | GENDER | TOPIC |
|--|----------|---------------------|---|
| 1. Johnson Asiedu | May 2014 | Male | Strategic and operational planning |
| 2. Lawrence Ayagiba | Jan 2015 | Male | Environmental audit capacity building |
| 3. George Winful | Sep 2016 | Male | Audit topic selection and multi-year planning |
| Study tour: Delegation from the SAI, including the Auditor General, Deputy Auditor General, and two Assistant Auditors General | Sep 2017 | 1 Female 6 Males | Auditing oil and gas |

IN-COUNTRY AND REGIONAL WORKSHOPS FOR THE SAI

| WORKSHOP | DATE | PARTICIPANTS | | |
|---|---------------------|--------------|------|-------|
| | | FEMALE | MALE | TOTAL |
| PERFORMANCE AUDIT TRAINING | | | | |
| AFROSAI-E 3-module Performance Audit regional course (South Africa) | Jun 2013 - Apr 2014 | 1 | 2 | 3 |
| AFROSAI-E 3-module Performance Audit regional course (Mauritius) | Mar 2014 - Oct 2014 | 1 | 1 | 2 |
| AFROSAI-E 3-module Performance Audit regional course (Tanzania) | Feb 2015 - Feb 2016 | 1 | 2 | 3 |
| Environmental Auditing workshop | Mar 2015 | 8 | 12 | 20 |
| AFROSAI-E 3-module Performance Audit regional course (Tanzania/Kenya) | May 2016 - Jan 2017 | 2 | 1 | 3 |
| Performance Audit Fundamentals workshop, delivered for the SAI's Kumasi and Tamale regional offices | Aug 2017 | 1 | 19 | 20 |
| Subtotal: | | 14 | 37 | 51 |
| MANAGEMENT AND LEADERSHIP TRAINING | | | | |
| AFROSAI-E Management Development Program (2 deliveries) | Feb-Mar 2014 | 21 | 79 | 100 |
| Leadership Skills course (two back-to-back deliveries) | Mar 2014 | 53 | 147 | 200 |
| Subtotal: | | 74 | 226 | 300 |
| STAKEHOLDER RELATIONS AND COMMUNICATIONS TRAINING | | | | |
| AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 1 | Oct 2012 | 0 | 2 | 2 |
| AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 2 | Feb 2013 | 0 | 1 | 1 |
| Working with the PAC - Recommendations and Follow-up | Dec 2013 | 4 | 21 | 25 |

| | | | | |
|--|-----------|----|-----|-----|
| Public Accounts Committee Effective Communications | June 2017 | 5 | 30 | 35 |
| Subtotal: | | 9 | 54 | 63 |
| Total: | | 97 | 317 | 414 |

ONLINE EDUCATION: ALGONQUIN COLLEGE – FORENSIC ACCOUNTING AND FRAUD INVESTIGATIONS

| PARTICIPANT | ENROLMENT DATE | GENDER | # COURSES COMPLETED |
|-----------------------|-------------------------------------|--------|--|
| Charles Brown Alijah | Jan 2014 | Male | 12; graduated in 2016-17 |
| Emily Buadoo | Jan 2014 | Female | 12; graduated in 2016-17 |
| Julian Danquah Ofosuh | Jan 2014 | Male | 12; graduated in 2016-17 |
| Rhoda Quaye | Enrolled during our 2007-12 program | Female | Final 3 courses completed under ILOP; graduated in 2013-14 |

CAPACITY BUILDING FOR OVERSIGHT COMMITTEES

| EVENT | DATE | PARTICIPANTS | | |
|--|-----------|--------------|------|-------|
| | | FEMALE | MALE | TOTAL |
| Follow-up and Taking Corrective Action workshop | Mar 2014 | 2 | 16 | 18 |
| Sustaining an Effective Public Accounts Committee (orientation workshop) | June 2017 | 2 | 23 | 25 |
| Total: | | 4 | 39 | 43 |

PARTICIPATION IN REGIONAL AND INTERNATIONAL EVENTS

| EVENT | DATE | PARTICIPANTS | | |
|---|----------|--------------|------|-------|
| | | FEMALE | MALE | TOTAL |
| AFROSAI-E Management Development Program regional preparatory session | Oct 2013 | 0 | 3 | 3 |
| Training on INTOSAI PMF in Norway | May 2014 | 0 | 2 | 2 |
| Training on INTOSAI PMF in South Africa | Nov 2015 | 1 | 2 | 3 |
| AFROSAI-E course on Supervision and Review | Mar 2017 | 1 | 1 | 2 |
| AFROSAI-E course on Quality Review | Mar 2017 | 1 | 1 | 2 |
| Total: | | 3 | 9 | 12 |

Audits supported through ILOP activities

| AUDIT TOPIC | ILOP ACTIVITY | COMPLETED BY MARCH 2018 |
|--|--------------------------------------|-------------------------|
| 1. Management of the Expanded Plantation Programme of the National Forest Plantation Development Programme | 2012-2013 Fellowship: David Amediku | ✓ |
| 2. Governance of the National Apprenticeship Programme by the Council for Technical and Vocational Education and Training (COTVET) | 2013-2014 Fellowship: Monalisa Lotsu | ✓ |

| | | |
|---|---|---|
| 3. Ensuring the Quality and Safety of Drugs in the Markets by the Food and Drugs Authority | 2013-2014 AFROSAI-E 3-Module course in South Africa | ✓ |
| 4. Management of Government Assets Disposal (disposal of vehicles by the Ministry of Food & Agriculture and the Ghana Health Service) | 2014 AFROSAI-E 3-Module course in Mauritius | ✓ |
| 5. Management of Health Care Waste | 2014-2015 Fellowship: Minata Diabor | ✓ |
| 6. Allocation and Disbursement of Petroleum Funds | 2015-2016 AFROSAI-E 3-Module course in Tanzania | |
| 7. Management of Human Effluent by Accra Metropolitan Assembly | 2015-2016 Fellowship: Mary Arthur | |
| 8. Regulating Small-Scale Mining for a Sustainable Environment | 2015-2016 Fellowship: Kwaku Akyena | |
| 9. Supply of Goods and Services in Education Programs | 2016-2017 AFROSAI-E 3-Module course in Tanzania & Kenya | |
| 10. Sustainability of Sports Stadia | 2016-2017 Fellowship: Regina Safoaa Brobbey | |
| 11. Girls' Education: Implementation of the G-PASS Programme and sustenance of the Girls' Education Unit | 2016-2017 Fellowship: Renee Elorm Tay | |