

GHANA AUDIT SERVICE

**PROPOSAL BY THE AUDITOR-GENERAL OF GHANA
FOR APPOINTMENT AS THE EXTERNAL AUDITOR
TO THE WORLD HEALTH ORGANISATION (WHO)
FOR THE FINANCIAL PERIODS 2004-2005 AND 2006-2007**

**PROPOSAL BY THE AUDITOR-GENERAL OF GHANA FOR
APPOINTMENT AS THE EXTERNAL AUDITOR TO THE
WORLD HEALTH ORGANISATION (WHO) FOR THE
FINANCIAL PERIODS 2004-2005 AND 2006-2007**

TABLE OF CONTENTS		PAGE
1.	EXECUTIVE SUMMARY	2
2.	GHANA AUDIT SERVICE	3
2.1	- Mission statement	3
2.2	- Historical background	3
2.3	- Functions of the Auditor-General	3
3.	OUR CONTRIBUTION TO THE UNITED NATIONS	4
4.	GHANA AUDIT SERVICE PROPOSAL	6
4.1	- Methodology	6
4.2	- Audit Planning	6
4.3	- Fieldwork	7
4.4	- Reporting	7
4.5	- Our services to WHO	8
5.	RESOURCES NEEDED FOR WHO AUDIT	9
5.1	Human resources	9
5.2	Key personnel	9
5.3	Audit Time Budget	10
5.4	Proposed Audit Fees	10
5.5	Billing for proposed fees	10

1. EXECUTIVE SUMMARY

Auditor-General of Ghana was first appointed a member of the United Nations Board of Auditors on 1 July 1976 for a three-year term of office. Since then three successive Auditors-General of Ghana served on the Board for a cumulative period of 24 years until June 2000, when the Supreme Audit Institution (SAI) of Ghana voluntarily stepped down. This long span of association with the UN system gave the Audit Service of Ghana ample opportunity to demonstrate its competence, capability and expertise which led to the unprecedented renewal of its mandate for eight consecutive terms.

It is our fervent hope to bring to bear on the WHO our experience acquired in the auditing of the UN Organisation including UNICEF, UNHCR and the Regional Economic Commissions.

Our approach to the audit and our final recommendations will no doubt meet the aspiration of the WHO as well as the expectations of other stakeholders.

In order to achieve this, we plan to use the core staff with past experience in the audit of UN system that can easily gain insight into the operations of the WHO. As part of our audit strategy, we will ensure high-level senior management involvement in the formulating of the audit plan as well as supervision in the field. The Auditor-General and a Deputy Auditor-General will personally lead in the planning execution of the audit.

Finally, Ghana Audit Service would be represented by the Auditor-General at biennium-end governing body meetings to address the concerns of both management and stakeholders.

2. **GHANA AUDIT SERVICE**

2.1 **Mission Statement**

The Ghana Audit Service exists to promote good governance in the areas of transparency, accountability and probity in the public financial management system of Ghana by auditing to recognised international auditing standards in the management of public resources.

We endeavour to accomplish this through the delivery of professional, excellent and cost effective independent audit services.

2.2 **Historical Background**

The Ghana Audit Service has been in existence since 1909 when the country was a British colony.

The independence of the Auditor-General has been enshrined in all constitutions of the country

The Fourth Republican Constitution of 1992, currently in use, guarantees that in the performance of his functions, the Auditor-General shall not be subject to the direction or control of any other person or authority.

2.3 **Functions of the Auditor-General**

Under the Constitution, the Auditor-General is required to audit and report on “all public offices, including the courts, central and local government administration, the universities and public institutions, any public corporation or other body or organisation established by any Act of Parliament.”

The Auditor-General carries out the functions and responsibilities entrusted to him with the assistance of some 1,300 staff including five deputies and 20 other management staff. To this end, apart from Headquarters, the Service has offices in all the ten regions and selected districts countrywide. Additionally, the audits of some parastatals are contracted to professional audit firms.

3. OUR CONTRIBUTION TO THE UNITED NATIONS

For 24 years beginning 1 July 1976 to 30 June 2000, the Ghana Audit Service served the United Nations family system as members of the United Nations Board of Auditors and the Panel of External Auditors of the UN, the Specialized Agencies and the International Atomic Energy Agency. During this period, we chaired on several occasions the UN Board of Auditors and held also for a number of years the position of Vice Chairman of the Panel.

As a member of the Board of Auditors, we were directly responsible for the audit of UN Headquarters, Peacekeeping Operations, UNICEF, GCO, UNHCR, UNIDO, UNRWA, UNJSPF, ECA, UNOG, WFP, UNCTAD/ITC, ECLA, UNITAR, ECWA among others.

At the Board of Auditors level, we introduced innovative dimensions into the audit processes and in appreciation of this the General Assembly successively elected us to continue serving on the Board for 21 more years following the expiry of the initial three year term. No other country has since the formation of the UN been given such an opportunity by the General Assembly to serve continuously for unbroken number of years as a member of the UN Board of Auditors.

Between 1992 and 1993 the Ghana Audit Service, together with the United Kingdom and the Philippines, reviewed the UN Board of Auditor's Manual. For this review, Ghana

was formally commended very highly by the then Executive Secretary of the UN Board of Auditors.

Underlying the success story was our commitment to assisting the UN and the Legislative Bodies to identify opportunities for cost savings and improved management of scarce resources to achieve corporate goals and objectives as well as enhancement to financial and accounting system to ensure comprehensive and transparent reporting.

Some of the key policies and structural reforms undertaken by the United Nations during our tenure on the Board were influenced by the findings and recommendations made as a result of our audit.

At the Panel level, we interacted in a consultative process with the Working Group of specialists drawn from the UN family system including the WHO which developed the United Nations System Accounting Standards. The 40th Regular Session of the Panel hosted by the Ghana National Audit Office in November 1999 was historic.

The Auditor-General of Ghana is a member of the INTOSAI Committee on Accounting Standards. Ghana SAI also serves on the Board of Editors of the “African Journal of Comprehensive Auditing” published by AFROSAI.

The World Health Organisation therefore stands to gain from the rich reservoir of experience which we have gathered in our audit of different UN bodies and our unique commitment, as part of our audit process, to identifying opportunities for better management of resources and improved accountability in audited organisations.

4. **GHANA AUDIT SERVICE PROPOSAL**

4.1 **Methodology**

The methodology we propose adopting for the audit is dictated by the primary objective of the audit that Ghana Audit Service (GAS) undertakes to offer. GAS understood from the WHO Terms of Reference for submission of proposals for the appointment of External Auditor that it is required to express:

- i. An audit opinion on WHO biennial consolidated financial statements; and
- ii. Audit opinion on the biennial financial statements of each of the entities within the WHO namely, UN Programme on HIV/AIDS, International Agency for Research on Cancer, Trust Fund for the Special Programme for Research and Training in Tropical Diseases, Onchocerciasis Control Programme in West Africa and the African Programme for Onchocerciasis Control.

GAS further understood that the audit shall be conducted in accordance with Generally Accepted Common Auditing Standards as well as WHO Audit Committee Terms of Reference.

4.2 **Audit Planning**

GAS methodology will be audit-risk based. This approach focuses on representations in the financial statements which by their nature or the way they are evolved are likely to be misstated either on account of error or irregularity.

To make possible attainment of this object and also afford constant and close liaison with WHO Headquarters, Regional offices as well as Country Representatives/Liaison Offices, GAS proposes positioning permanently during the tenure of its appointment as External Auditors of WHO, a Resident Director (RD) at WHO Headquarters, Geneva. The role of

this RD will be to undertake pre-planning of all audits of the WHO, prepare/review audit programmes and also co-ordinate all audits carried out in entities under the WHO by GAS field teams. Essentially, the RD will gather and undertake initial evaluation of information collected, carry out preliminary evaluation of systems and controls on all WHO outfits as well as assess resource needs for the audits. From the RD's evaluation and assessments, areas of operations and items in the financial statements perceived initially as audit – risks would be passed on to GAS field teams. The RD will also pay visits to selected field offices in the course of the audits.

The Auditor-General will have overall responsibility for the planning, execution, monitoring and reporting of the audit. He will personally report the outcome of the audit to the Health Assembly.

4.3 Fieldwork

GAS field teams on reaching their respective audit locations will review the thrust areas initially determined by the RD as audit-risks and then evolve audit programmes to probe these thrust areas as appropriate. Non-risk areas will also receive attention though the extent of the review of those areas would be determined by the significance of the item or representation involved. Audit programmes drawn by the audit teams will be designed as to attain the objectives spelt out for the audit. The audit programmes will comprise compliance and substantive procedures, the nature, extent and timing of these procedures being dependent on the audit evidence being sought. In pursuit of these procedures, close liaison will be forged with the WHO offices to facilitate the review.

4.4 Reporting

Under our methodology, conclusions arrived at after GAS reviews are initially communicated through Audit Observation Memoranda (AOM) to desk officers whose operations/activities were reviewed and copied to their respective Heads. The AOM tests the acceptability of GAS findings by auditees and gives the GAS the opportunity to re-

assess its audit evidence and conclusions in situations where new evidence is furnished by the auditees.

Where responses are provided by auditees, these responses will be evaluated and incorporated in the findings to Heads of WHO Regional Offices with supervisory role over the country Representative/Liaison Offices. Reports on audits conducted on WHO Regional Offices will follow the same fashion as described above for the Liaison Offices. At WHO Headquarters, all findings borne out of GAS reviews will also be issued initially as AOM and subsequently as draft management letter, management letter and finally, auditor's report.

It is worth noting that the above mode of reporting was evolved by GAS during its 24 years participation in operations of the UN Board of Auditors. This reporting mode obviates possible misunderstanding and conflicts between GAS and auditees as auditees are constantly informed of all findings made on their operations and are given the opportunity to respond to the findings. Additionally, the reporting mode makes for timely improvement and rectification by the auditees of operational weaknesses and lapses found during an audit.

4.5 Our Services to WHO

Besides, regularity (i.e.: financial and compliance) audit, GAS also will undertake performance audits when requested by the Health Assembly or when found necessary by the RD, Geneva during the pre-planning stage of the audit.

Under regularity audit, procedures pursued by GAS will be primarily dictated by the audit objective – i.e. to express opinion on WHO financial statements. In offering the services, GAS as a member of International Organisation of Supreme Audit Institutions (INTOSAI), will seek guidance from INTOSAI Auditing Standards, International

Standards on Auditing (ISAs) as promulgated by International Federation of Accountants (IFAC) and UN Common Auditing Standards.

As regards performance audit, the objective of our review will be to determine whether specified programmes/projects/activities pursued by WHO were undertaken with due regard for economy, efficiency and effectiveness. GAS pool of performance audit experts will deliver this service at least cost to WHO.

Computer audit has assumed immense importance lately because of entities dependence on computers for processing and storing not only financial data but operational data as well. GAS services in this area will in the main focus on software and hardware controls with particular emphasis on alternative controls which compensate for consolidated of incompatible functions. Thus organisational controls, personnel practices, standard operating procedures as well as systems development and documentation controls will be reviewed where GAS obligation to express audit opinion on WHO and its entities financial statements will necessitate that.

5. RESOURCES NEEDED FOR WHO AUDIT

5.1 Human Resource

By virtue of GAS long membership of the UN Board of Auditors, it has developed the capacity for audit of international agencies including the UN.

5.2 Key Personnel

From that pool of staff GAS envisages that a total of 28 personnel will be fielded on the audit. Among the 28 personnel will be 12 key staff whose profiles are attached. As stated already, the Auditor-General will be personally in charge of the audit, assisted by one Deputy Auditor-General.

5.3 Audit Time Budget

On the basis of our study of WHO set-up and operations worldwide, GAS projects that in total 95 audit – months (14,778 audit-hours) will be required to provide the audit services to WHO. This audit resource will be partly employed in execution of regularity audit, 65 audit-months (10,110 audit-hours) and performance and computer audits, 15 audit-months each (4,668 audit-hours).

5.4 Proposed Audit Fees

Based on existing DSA for member states of the UN, projected travelling costs, maintenance of proposed RD's Office at Geneva as well as secretarial and other support costs, GAS proposed audit fees for each of the biennia 2004 – 2005 and 2006 – 2007 is US \$875,000.

GAS will be willing to negotiate a revision of the above proposed fees.

5.5 Billing For Proposed Fees

GAS will bill WHO quarterly and upfront as it pursues the audit and the bill will be based on activities to be undertaken within the quarter.

PROFILE OF KEY PERSONNEL

The Auditor-General of Ghana will supervise the audit and issue a report to the World Health Assembly. He will be assisted by a Deputy Auditor-General

Mr. Edward Dua Agyeman BA(Hons) FCCA, CA (GHANA) – Acting Auditor-General

Mr. Dua Agyeman obtained a BA (Hons) degree in Business Studies at Middlesex Polytechnic, Enfield, England in 1973.

He also holds a Certificate of Education from University of London, Garnet College, London and also has Post Graduate Diploma in Management and Finance from City University Business School, London in 1976.

Mr. Agyeman qualified as a Professional Accountant (ACCA) at Emile Woolf College of Accountancy, London in 1977 and has also attended a wide range of post qualification courses in Ghana and in the UK. Mr Agyeman became an FCCA in 1982.

Since 2001 and as Acting Auditor-General, of Ghana, Mr. Agyeman has been responsible for the day-to-day administration of the Audit Service implementing policies and guidelines in accordance with the 1992 Constitution of the Republic of Ghana and the Audit Service Act (2000).

In his function as Acting Auditor-General, he has been in charge of auditing and reporting on the public accounts of Ghana and of all public offices to Parliament and advising the Government on policies and procedures on the audit of the public accounts.

Previous to his appointment as Acting Auditor-General, Mr. Agyeman held the following appointments:

- i. Programme Coordinator, European Union Human Resources Development Programme, Ministry of Local Government and Rural Development, Ghana.
- ii. Associate Consultant, PAB Consult, Ghana.
- iii. Director of Administration – Non-Performing Assets Recovery Trust, Ghana.
- iv. Deputy Auditor-General, Audit Service of Ghana. Duties include supervision of audits and issuing audit reports to Parliament.
- v. Director of Training – West African Region, Pannell Kerr Forster (Chartered Accountants)

- vi. Executive Director, Liberian Institute of Certified Public Accountants, Monrovia, Liberia
- vii. Director of Education and Training, Institute of Chartered Accountants (Ghana)
- viii. Lecturer in Accountancy and Taxation
Emile Woolf College of Accountancy, London, England
- ix. Lecturer in Accounting and Taxation, Redbridge Technical College, Romford, Essex, England
- x. Accounting Officer, London Borough of Islington, London, England

Mr. Agyeman has published over seven textbooks mainly on Bookkeeping, Accounts and Taxation.

His main areas of interest are Auditing, Investigations and Taxation Practice and Management.

With his knowledge and background Mr Agyeman will bring professional experience to organising the audit and reporting on it to the World Health Assembly.

**SAMUEL ADUAMOAH-ADDO
DIRECTOR OF AUDIT**

BA, CA Part II

Mr. Samuel Aduamoah-Addo obtained a BA Degree in 1971 from the University of Ghana, Legon and pursued a professional course obtaining the final Part II Certificate of the Ghana Institute of Chartered Accountants in 1977. He joined the Ghana Audit Service in 1971.

Mr. Aduamoah-Addo has a varied auditing experience in Ghana in Central Government, Commercial District Assemblies. He has also served as an Internal Auditor, a Director of the Institute of Accountancy Training Ghana and a Director representing the Auditor-General on the Public Accounts Committee of Parliament.

He attended INTOSAI/United Nations Seminar in March 1998 at Vienna on Auditing of Public Works. Seminar on Advanced Leadership Skills at Haggi Institute, Singapore in March-April 2001.

He has been a member and also led several investigation and special audits in Ghana and represented the Auditor-General in reviewing the Financial Memoranda for Local Councils in 2001.

He was a team member of the audit team that audited cash management operations at the UN Headquarters, New York in 1982 and UN Payroll, UN Headquarters in 1987. He was the sole auditor for the United Nations Centre for Regional Development, Japan in 1983.

In 1985 and 1986 he led audit teams that audited UNIDO Headquarters in Vienna 1985 and the UNICEF Headquarters from 1988-1990, and the UN Joint Staff Pension Fund for 7 years from 1992-1997 and 1999.

He also audited CIMOA, Lome and the AFROSAI Secretariat in Lome, Togo.

Eric B. Lamptey BA
Director of Audit

Mr. Lamptey joined the Audit Service in 1971 after graduation from the University of Ghana.

He has extensive auditing experience, locally and internationally, and has served in various capacities including Head of the Internal Audit Section of the University of Ghana, administrator of UN audit programme of the Service, District Auditor, team leader, Foreign Exchange Receipts and Payments Statements of the Bank of Ghana, Director responsible for the audit of the Central Government, among others.

Between 1977 and 1980, he was a member of Ghana's UN audit team which carried out audits at UNHCR, GCO, UNCTAD/ITC UNRWA and ECA. Between 1984 and 1987 he led audit teams to audit the New York Computer Centre of the UN and undertake a special audit into payments of benefits and allowances in the UN system requested by the General Assembly.

Between 1991 and 1999 he led audit teams to UNPROFOR, Field Operation, Division now FALD at UN Headquarters, responsible for administration at Headquarters level of all peacekeeping missions of the UN. Within this period he also led a team to undertake between 1994 and 1996, a special audit into all forms of peacekeeping procurements requested by the General Assembly. He developed additional audit programmes for peacekeeping procurements which were used by other team members from UK and India as well as a Ghanaian audit teams.

In 1998, he also led a team to audit the financial statements of UN Headquarters and in the following year took another team to Haiti for the audit of UNMIN one of the peacekeeping missions of the UN.

From 1994 to 1996, he served as a member of the Technical Committee of the Panel of External Auditors of the UN, the Specialized Agencies and the International Atomic Energy Agency.

Currently, Mr. Lamptey is a Director in charge of Planning, Research, Monitoring and Evaluation. He drafted the current legislation on the Audit Service

**ANAGLATE, RICHARD K
DIRECTOR OF AUDIT**

BA

Mr. Richard Anaglate graduated from the University of Ghana, Legon with BA Degree in 1971 after studies in Political Science, Economics and Modern History

His work experience in Ghana includes auditing and supervising audits at Central Government Accounts and subvented organisations, District Assemblies and as an Internal Auditor for organisations in Ghana.

He worked as a Regional Auditor and is currently in charge of our Performance Audit Section engaged doing performance auditing in Ghana

His international auditing experience includes being Team Leader for the following audits:

Audit of UNICEF Headquarters, New York, 2000

Special audit on Peace Implementation Programme of United Nations Relief and Works Agency for Palestinian Refugees (UNRWA) in Jerusalem, Gaza, Vienna due to financial malpractices by the Director in charge of the programme 1995

Audit of UNRWA, Vienna 1993 and 1994

Audit of Supply Division. UNICEF, Copenhagen 1990 and 1991

Audit of UNHCR, Headquarters, Geneva for 2 periods March and November 1987

Audit of ESCAP, Bangkok in 1983, 1984, 1985

He was also a member of the Auditor-General's team that attended Panel of External Auditors for the United Nations and Specialised Agencies meeting in Accra at which technical issues on UN Accounting and Auditing Standards were discussed.

He also assisted External Director, UN Board of Auditors, New York in preparing and reviewing draft UN audit management letters (including Peacekeeping reports) to the General Assembly. He also served as resource person for UN audit seminars in Accra.

Mr. Anaglate's wide experience includes being

- i. Supervisor for Districts Assemblies audited. Planning, supervising execution and reporting on the audits

Mr. Anaglate has served on several Audit Service Committees listed as follows:
member of Audit Service Budget Committee, preparing budget and monitoring implementation

Auditor-General's Reports Committee, vetting Auditor-General's reports to Parliament and represented Auditor-General at Public Accounts Committee meetings in Parliament

Committee for Audit Service Strategic Corporate Plan

Audit Service Technical Committee, assisting the Auditor-General in formulating policies

He also was a member of many special audits and investigations committees.

Government Committee, that investigated financial malpractices in a Metropolitan Assembly

Sole Investigator: Special investigation into financial malpractices in the operation of Ashanti Regional House of Chiefs

Sole Investigator: Reviewed Internal Control Systems over issuing of Government cheques to Controller and Accountant General's Department by Bank of Ghana

Investigation into Financial malpractices in the operations of Cocoa Research Institute, Tafo

Government Committee that reviewed feeding cost in secondary schools through out the country

He has attended many courses and seminars in Ghana including those on performance auditing system based audit approach organised by Coopers and Lybrand, USA PriceWaterHouseCoopers, Ernst and Young. He was on a 2 month attachment course in Performance Auditing in the office of the Legislature Audit in Kansas USA.

J. SAKYI-BADU
DIRECTOR OF AUDIT

BA

Mr. Sakyi Badu gained a BA degree in Philosophy In 1971 and joined the Ghana Audit Service in 1972

He has attended Computer, Performance Auditing Courses Public Enterprises Audit Course as well as various workshops and seminars such as Corporate Planning Strategic and Management, Financial Management Training Workshop, Systems Based Audit Workshop, Management Skills Seminar.

His vast experience spans audits on Central Government accounts, District Assemblies, Educational Institutions.

Mr. Sakyi Badu has undertaken the following United Nations Audit assignments as Team Member and Team Leader.

U.N. Headquarters, New York	-	1983 and 1984
UNITA, New York	-	1985
UNICEF. G.C.O. Geneva	-	1989
UNICEF E.A.P.R.O, Bangkok	-	1990
UNPROFOR – Zagreb, Croatia	-	1992
UNIFIL – Nacoura, Lebanon	and	
UNTSO - Jerusalem Israel	-	1995
UNICEF - Supply Division Copenhagen	-	1998
MINURSO – Laayome, Western Sahara	-	1999

He has been a member and also chairman of several audit investigation teams. As a Director of Audit, he is in charge of the administration of the Audit Service in a Region in Ghana and his specific duties include: vetting and issue of annual reports, as well as the collation of Auditor-General's Annual Report to Parliament on Educational Institutions. District Assemblies, District Assemblies Common Fund and Traditional Councils, Public Boards and Central Government.

**KWADWO AKOWUAH
DIRECTOR OF AUDIT**

BA

Mr. Akowuah obtained a Bachelor of Arts Degree from University of Ghana, BA (GH) in 1972 and is a Certified Government Financial Manager (CGFM) 1996. He also participated in an International Auditor Fellowship Programme, USA, General Accounting Office (GAO) – 1978

He is a Member, Association of Government Accountants (USA) and International Auditor Fellow of USA – General Accounting Office

Mr. Akowuah's current scope of work include the supervision of audits of Pre-University Education Institutions, Commercial Auditors District Assemblies and Traditional Councils, Central government Accounts as well as doing Special Investigations and assignments as a Regional Auditor. He has a wide range of experience dating from 1972 when he was employed. This experience includes working as the Chief Internal auditor of a Metropolitan Assembly and the University of Ghana

He worked on our Audit Reports Research and Operational Secretariat (ARROS) at Headquarters and served as the Auditor-General's representative to the Public Accounts Committee (PAC) of Parliament for 5 years from 1993-1998.

He has served as Chairman for Committees of Enquiries, Special Audits Task Forces, and Investigations Committees.

His international experience includes the following. He was a Member of Special Audit Team appointed to probe Allowance-related Fraud at UN Headquarters, New York. He was a Team Leader of Audit Teams for UNHCR Headquarters Geneva from 1988-1990 UNICEF, Headquarters-New York, 1991-1996 and the ECA 1997.

As a Training Officer for UN Audit assignment he has presented several papers on:

- i. Writing Audit Reports
- ii. Developing Audit Findings
- iii. Interview Techniques for Auditors
- iv. Checklist for Report Reviewers
- v. Internal Quality Control Reviews

He also presented papers on Ghana Audit Service for the SAI Conference in Dakar 1995, and the Audit Service perspective at an USAID Sponsored Conference on Audit Service 1998

He has also developed Audit Programmes for use by Kumasi Metropolitan Assembly and University of Ghana Internal Audits and also played a leading role in clearing the 10 year backlog of Auditor-General's Reports to Parliament and Successfully defended Auditor-General's Reports before the Public Accounts Committee of Parliament

Mr. Akowuah received recommendation from UN Board of Auditors in 1993 for outstanding performance at UNICEF.

ROBERT OFORI
DIRECTOR OF AUDIT

CA (GH)

Mr. Robert Ofori obtained a professional qualification of Institute of Chartered Accountants ICA (GH) 1990. He has gained wide range of experience since he was employed in the Service in 1971, working on the Central Government accounts, as well as serving as Internal Auditor for some organisations. He was also a Director of Training for two years. He is currently serving as a Regional Auditor

He has also been engaged on United Nations assignment as a Team Leader at United Nation Joint Staff Pension Fund (UNJSPF) for 6 years (1983-1985, and 1994-1999) as a Team Leader and Peace Keeping Operations (Financial Statements) for three periods.

Mr. Ofori has participated in several courses and conferences in Ghana relating to auditing and also attended an AFROSAI Training officers conference in South Africa.

He also lectures at the Institute of Accountancy Training, Accra Polytechnic, The Institute of Management Studies, and Technical Education Unit (GES) in accounting, costing and auditing.

He is a member of committee which reviews Financial Statement and Reports prepared by private external accounting firms appointed by the Auditor-General and was a member of Technical Committee of Audit Service.

He holds the Office of Executive Member Practice Society of ICA Ghana and is a member of ICA Council, Ghana.

RICHARD Q. QUARTEY
ACTING DIRECTOR OF
AUDIT

CA (GH) 1992
DIP Accounting
University of Ghana – 1982

Mr. Quartey has worked in the Audit Service for 20 years auditing the accounts of Central Government Institutions, Commercial Audits, Public Boards, State Enterprises, Bank of Ghana (Revenue).

He has also been involved in Special Investigations of a Metropolitan Assembly and a Textile Company in Ghana and the Ghana Food Distribution Company.

Mr. Quartey has been a member of UN audit teams for the UN Joint Staff Pension Fund, New York for 1995-1996 UNICEF Headquarters New York 1997-1999, Peacekeeping Operations, New York, 1996 and the International Criminal Tribunal for Rwanda in Tanzania 1998.

He has been a part time lecturer in Financial Accounting at the Institute of Accountancy Training in Ghana and the Auditor-General's representative on the ICA (GH) Committee for the review of Accounting Standards.

Mr. Quartey has attended many post qualification courses and has one unpublished country paper on the theme "Technical Assistance Projects Audit".

**NII ABBEY ABBEY
ACTING DIRECTOR**

**CA (GH)
DIPLOMA IN PUBLIC
SERVICE ACCOUNTING**

Nii Abbey Abbey joined the Audit Service in 1974 and obtained a professional qualification of CA Ghana in 1991. He is a member of the Institute of Chartered Accountants (ICA) Ghana and also member of the Ghana National Accounting Standards Board (GNASB). The GNASB is affiliated to the ICA, Ghana and promulgates accounting standards for the accountancy profession in Ghana.

Nii Abbey's educational background, in addition to what is stated above is as follows:

He possesses a Diploma in Financial and Cost Accounting; Association of Accounting Technicians (AAT), Abingdon College Oxford, Britain, Certificate-in-Performance Auditing, University of Connecticut, Hartford, Connecticut USA Certificate on Managerial Skills, Ghana conducted by AFROSAI-E

Nii Abbey is one of the key technical staff of the Audit Service. Roles played by him between 1992 to date included:

Preparation of technical papers for the Audit Service

Determination of format for reporting on commercially oriented public institutions by the Auditor-General to Parliament

Compilation of Auditor-General's reports to Parliament and clearance of these reports with the affected institutions

Defending the Auditor-General's reports submitted to Parliament

Resource personnel at workshops organised for staff of the Audit Service

Review of technical and financial proposals submitted by firms of Chartered Accountants and consultants to the Auditor-General bidding for contract of services for the audit of World Bank, IDA, IBRD and USAID funded programmes

Lectured at the Institute of Accountancy Training. The Institute provides professional accountancy training to staff selected from public institutions

Planned, supervised and issued reports on statutory audits performed by the Audit Service on a number of Boards and Corporations

Reviewed audit reports issued by firms of practising accountants on statutory audits undertaken by them on public institutions under contracts awarded to them by the Auditor-General. The Auditor-General reports to Parliament on these institutions are borne out of this review

Led teams to audit educational institutions including institutions of higher learning

Instituted internal controls at Department of National Lotteries (DNL) for the Department's main operations (ie Prize payments, cash receiving and lotto stocks accounting)

Seconded to Ministry of Education and Culture between 1986-1987 where he was initially Special Assistant -to the PNDC Secretary responsible for Education and later to the Acting Chief Director, Budget, Planning, Monitoring and Evaluation.

He also led teams to audit Ghana High Commission, London, in 1983 as well as audit of Ghana Permanent Mission to the UN, New York and Ghana Mission to the UN, New York and Canada in 1992. His other international assignments include audit of UN Headquarters in 1995 and 1996 and the in audit of Peace-Keeping of the United Nations, New York in 1995 and 1996.

He is computer literate and conversant with Disk Operating System (DOS), Microsoft Windows, Word, Excel and Powerpoint. He is also knowledgeable in accounting and auditing packages, including SAGE and IDEA.

He has worked widely in the Revenue Agencies, Public Boards and State Enterprises Educational institutions, Internal audits and Central Government Accounts

CALEB ADOLPHUS AYIKAI ANNAN
ACTING DIRECTOR, TRAINING

ACCA PART I

Mr. Annan was employed in Ghana Audit Service in 1975 and has worked at District Assemblies, Central Government, Final Accounts, Commercial Audit, Branches among others. He is currently the acting Director of Training.

He has participated in several workshops and courses including:

Performance Audit Course for Senior Executives, Computer Audit Courses, Sampling Techniques (including Analytical Procedures), Training the Trainers Course by Coopers and Lybrand, Government Auditing, Seminar on Pointers of Fraud in Procurement at UN Headquarters, New York, USA. Workshop on Audit Programming and Documentation of Expenditure and Training for Audit Trainers in Arusha, Tanzania, AFROSAI-E Instructional Techniques Workshop at Addis Ababa, Ethiopia, AFROSAI-E Regional Training Symposium for Training Managers and Training.

His experience in Committees of Inquiries include, Ghana Prisons Service Committee of Enquiry and chairman of Nima Market Disturbances Committee of Enquiry

Mr. Annan has been a Team member of several United Nations External Audit Assignments including:

- i. Audit of UN Headquarters Procurement, New York, USA 1983 and 1984
- ii. Audit of two UNIDO Projects- Bread Manufacturing Project in Maputo Mozambique and Project on Assistance for the Production of Plant Derived Pharmaceuticals in DAR-el-Salaam, Tanzania 1985
- iii. Audit of UNHCR in Pakistan 1987
- iv. Audit of UNIPAC in Copenhagen, Denmark 1989
- v. Audit of UNICEF Headquarters in New York 1990
- vi. Audit of ESCWA in Amman, Jordan 1992, 1993, 1996
- vii. Audit of UNRWA two Headquarters in Amman, Jordan and in Gaza 1998
- viii. Audit of UNRWA Field Office in Damascus, Syria Arab Republic 1999.

He is a co-trainer in AFROSAI Management and Leadership Skills Seminar for Middle Managers of Namibia's Supreme Audit Institution, Namibia.

He has been appointed Financial Audit Counterpart Staff and Trainer for an European Union Project-together with Swedish Audit Consultants in Financial Audit training senior staff members of the Audit Service in modern financial auditing methodologies.

He co-facilitated a 3 day Seminar on Audit Planning and Quality Assurance in the Audit Process for Deputy Auditor-General and Directors of the Audit Service.

He recently was a member a 4 man high ranking Audit Service Study Tour Delegation (the Acting Auditor-General, the Deputy Auditor-General, the Director/Public Accounts Committee, and the Acting Director/Training) to the UK National Audit Office and the Public Accounts Committee of the UK, House of Commons, Parliament House, London 2002.

**BAFFOUR-ATTA BLESSED
PRINCIPAL AUDITOR**

CA (GH) 2001

Mr. Baffour-Atta was employed in the Audit Service in 1988 and has been engaged as Team Leader for auditing of Government Subvented Organisations, in Ghana.

He is also a member of the Team reviewing the audits of External Audits appointed by the Auditor-General to audit Joint State owned organisations to be incorporated into the Auditor-General's report to Parliament.

He was a member of the Audit Teams which audited UNICEF, Headquarters New York (USA), 1999 and the United Nations Relief and Work Agency for Palestine Refugees in the Far East (UNWRA) Accounts in Gaza (Israel) 2000.

He is also a member of Joint Audit Team between Audit Service and a private external auditor for Ministry of Health 1999 Accounts, and has undertaken a Special Investigation Audit. He is the current Branch Head of the VAT audits and has participated in workshops and courses in Financial Audits, Trainee of Trainers and management courses.

**RAPHAEL KWAME DARKU
PRINCIPAL AUDITOR**

CA (GH) 2002

Mr Darku who was employed in the Audit Service in 1985 has experience auditing Central Governments Boards and Corporations, District Assemblies and Educational Institutions Accounts.

Mr. Darku has undergone training for Modern Auditing Techniques, (MAI) European Union (EU) Sponsored Programme and Trainer of Trainees and Auditing in Computer Environment courses.

His international assignments include the Audit of United Nations Peacekeeping Accounts, Headquarters, New York, 1999.

He has been a Team member of Special Investigation Team investigating

- i. European Union (EU) sponsored Programmes at the Ghana Education Service and West African Examination Council
- ii. Operations Ghana National Petroleum Corporation in 1993
- iii. Operation of Controller and Accountant-General Fuel Unit 2002

He was a member of team which evaluated bids and recommended to the Auditor-General to appoint Messrs. Asamoah Bonsu & Co. as the External Auditors for Ministry of Health/Health Services.

A member of team which evaluated bids and recommended to the European Union and Ministry of Finance to appoint Sweden National Audit Office (RRV) to train Ghana Audit Service staff.