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AUDITOR GENERAL'S FOLLOW UP REPORT ON THE AUDIT OF GOVERNMENT OF GHANA COVID-19 EXPENDITURE FOR THE PERIOD MARCH 2020 TO JUNE 2022 REFERENCED AG.01/109/Vol.2/181

PAR NO.	FINDINGS	RECOMMENDATION	MANAGEMENT'S RESPONSE	ACTIONS TAKEN/ PROPOSED TO BE TAKEN	AUDITOR'S COMMENTS ON EVIDENCE GATHERED	STATUS OF AUDIT IMPLE- MENTATION
MINISTRY OF FINANCE						
56-61	<p>Payments to service providers outside GIFMIS – GH¢543,058,709</p> <p>We observed that in 2020, 102 payment vouchers were used in disbursing GH¢231,150,955.97 to service providers for the provision of hotel accommodations, evacuations of Ghanaians, supply of fuel and transfer of funds to MDAs. We, however, noted that the payments to service providers were made outside the GIFMIS platform. Similarly, in 2021, 92 payment vouchers were used to pay GH¢311,907,753.13 for PPEs, hotel accommodation and fumigation by resorting to the use of manual cash books on excel spread sheets and manual cheques other than GIFMIS.</p> <p>Processing transactions and payments to service providers and MDAs outside the GIFMIS could compromise controls on expenditures as the use of excel spread sheets and manual cheques do not have strong controls in relation to the GIFMIS process.</p>	<p>We recommended that the Ministry of Finance (MOF) COVID-19 response account should be listed in the GIFMIS and payments to service providers and transfers to MDAs in respect of COVID-19 should be processed and paid through the Ghana Integrated Financial Management Information system (GIFMIS)</p>	<p>MoF explained that all transfers to the MoF COVID-19 accounts managed by the MoF were processed through the GIFMIS platform. The total transfer of GH¢543,058,079.13 have been recorded as expenditure on the GIFMIS. Therefore, payments were made to suppliers/MDAs from the MoF COVID-19 Response Account to avoid double counting.</p> <p>Management further responded that the procedure was used to ensure expedited response to payment requests during the pandemic and was planning to close all the Ministry of Finance COVID-19 Response Accounts managed by the MoF.</p>	<p>Management has taken a decision to close the bank accounts. A deliberation was made on the account into which the funds in the MOF COVID-19 response account should be transferred. The Ministry will then write to Bank of Ghana through the Controller and Accountant-General to close the account.</p> <p>Moreover, to forestall the recurrence of this issues, the Ministry has issued an Emergency Expenditure Management Guideline on 30 June 2023, to address issues of payment methods during emergencies for compliance with PFM laws.</p>	<p>The outstanding amounts of GH¢98,597,444.91 and US\$8,045,244.59 In accounts numbers GH-MOF COVID 19 RESPONSE ACC NOS. 1028631479097 and 1614456100001 had been transferred from the CBG Bank to Bank of Ghana and accounts duly closed</p>	Fully Implemented
62-66	<p>Failure to withhold tax on payment to Smart Infraco Limited – GH¢1,754,156.</p>	<p>We recommended that the Ministry of Finance should recover the amount of</p>	<p>The Ministry of Finance explained that the amount of GH¢23,388,750.00.</p>	<p>Management followed up on Smart Infraco Limited to recover the withholding tax amount. This action led to</p>	<p>We verified GRA's tax assessment on the Company and agreed on the</p>	Fully implemented

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	<p>We noted that on 6 May 2020, Ministry of Finance paid Smart Infraco Limited GH¢23,388,750 for the provision of Smart Workspace platforms for MDAs to facilitate Virtual Workspace but did not deduct withholding tax of GH¢1,754,156.25 on the payment made to Smart Infraco Limited.</p> <p>Failure on the part of the Ministry of Finance to withhold the amount of GH¢1,754,156.25 from the payment to Smart Infraco Limited denied the State timely inflow of revenue into the Consolidated Fund as well as the opportunity for GRA to assess the status of compliance of Smart Infraco Limited.</p>	GH¢1,754,156.25 from Smart Infraco Limited and pay same to the Ghana Revenue Authority (GRA).	was part payment to Smart Infraco Limited and therefore the total tax on the contract sum would be deducted from subsequent payments to Smart Infraco Limited.	Smart Infraco Limited paying GH¢1,485,000.00 to GRA on 16 May 2023.	revised amount of GH¢1,485,000.00 which was fully paid per tax receipt no. RGGOV02577911088	
MINISTRY OF HEALTH						
67-72	<p>Failure to update/post procurement plan on the PPA website.</p> <p>We noted that the Ministry of Finance made payments to suppliers on behalf of the Ministry of Health (MoH) for the procurement of PPEs including nose masks, hand sanitizers, infrared thermometer guns, multi-purpose paper towels totalling GH¢205,309,797.01 in line with Government efforts to fight the COVID-19 pandemic. We reviewed the records of MoH and noted that</p>	We recommended that the Ministry of Health (MOH) should always comply with the requirement of the Public Procurement Act to promote transparency and value for money in public procurements.	The MoH attributed the irregularity to the urgent need for the PPEs to be procured and distributed to students at both Public and Private Senior and Junior High Schools across the country.	Management agreed with our recommendation.	The audit team reviewed subsequent Procurement plan and found that Management was complying with the audit recommendation	Fully implemented

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	<p>the Ministry did not update its Procurement Plan on the Public Procurement Authority's website with these procured items (PPEs).</p> <p>The essence of posting procurement plans and updates on the PPA website is to satisfy the legal requirement by a procurement entity and also allow the public to adequately prepare and meet demands.</p>					
73-80	<p>Procurement of Janssen Vaccines – US\$81,870,379.80</p> <p>We noted that the Ministry of Health on behalf of Government of Ghana paid an amount of US\$120,192,379.80 to UNICEF/AVAT for the supply of vaccines. However, 5,109,600.00 doses of vaccines valued at US\$38,322,000.00 were supplied to the National Cold Room leaving a difference of US\$81,870,379.80 with UNICEF/AVAT.</p> <p>This could result in financial loss if the contract is not re-negotiated to ensure recovery of the outstanding amount under the contract.</p>	<p>We recommended that the Chief Director of the Ministry of Health should re-negotiate with UNICEF/AVAT to recover the outstanding amount.</p>	<p>The Chief Director of the Ministry of Health explained that the amount was paid in anticipation of receiving all the Vaccines within a short space of time for vaccination in the country.</p> <p>However, unexpected vaccine donations into the country, coupled with limited Vaccine storage capacity and the slow uptake of the Vaccines by Ghanaians, made it impossible to receive the Janssen Vaccines that had been paid for.</p> <p>Management further explained that the Ministry had initiated its own process of re-negotiation with the World Bank and a meeting</p>	<p>Management, through a meeting between the Minister and the World Bank had initiated the processes of re-negotiation.</p> <p>A letter dated 21 December 2022 was sent to the African Medical Supply Platform (AMSP) Team, informing them of our inability to pay for and receive any more vaccines as per the original agreement.</p> <p>A follow up letter dated 8 February 2023 was sent to the Minister for Finance to commence the process of re-negotiation.</p> <p>Subsequently, AVAT responded in an email to the Director Procurement, MoH</p>	<p>The original agreement required the supply of 16,025,650 doses of the Janssen vaccine at a total cost of US\$147,483,170.16 out of which an advance payment of US\$120,192,379 had been made and a supply of 5,109,600 doses received.</p> <p>Outstanding obligation to AVAT for the supply of the remaining 10,916,050 doses is US\$27,290,790.36. Out of the outstanding obligation,</p>	Not implemented

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			<p>had been held between the Minister and the Bank and had followed up with a letter to the Bank to commence the process of re- negotiation.</p>	<p>dated, 10 July 2023, reminding the Republic of Ghana of its obligation under the AVAT participation agreement.</p> <p>The Minister finally notified AVAT in a letter dated 26 July 2023 of their willingness to receive the remaining vaccines in 5 batches starting from September 2023.</p> <p>A second email to the Director Procurement dated 25 September 2023, indicated that there would be legal consequences for any breach of the agreement and that the outstanding amount for the remaining doses is US\$74,781,533.29 out of which Mastercard Foundation will pay US\$21,014,532.00 leaving an outstanding amount of US\$53,767,001.29 to borne by Ghana.</p>	<p>Mastercard Foundation has agreed to pay US\$21,014,532.00.</p> <p>If Mastercard Foundation honours its pledge, the outstanding amount owed AVAT will be US\$6,276,258.36.</p> <p>The Ministry of Health could not provide any evidence or justification for the revised outstanding amount of US\$74,781,533.29 as against the original outstanding obligation of US\$27,290,790.36 which resulted in a difference of US\$47,490,742.93.</p> <p>We recommend that since the MOH could not provide any evidence to support or justify the difference in</p>	

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					amount of US\$47,490,742.93 Management should not pay.	
81-87	<p>Variation without approval – GH¢4,017,000</p> <p>We observed that the Ministry, without the approval of the Central Tender Review Committee, increased the cost of five contracts with total contract sum of GH¢24,256,500.00 by GH¢4,017,000.00 through variation orders.</p> <p>This situation could lead to cost and contract management inefficiencies.</p>	<p>We recommended that the Chief Director should seek retroactive approval to avoid disallowance of the variation amount.</p>	<p>The Director of Procurement attributed the anomaly to a variation order initiated through a letter written by the Ministry of Trade and Industry.</p> <p>Management responded that the Ministry of Health secured approval from the Public Procurement Authority (PPA) to procure locally manufactured face mask for GH¢3.00 for single ply fabric pending the Food and Drugs Authority's (FDA) approval. The FDA subsequently recommended a 3-ply fabric for general use mask and 2-ply fabric plus a hard stiff for medical grade face masks.</p> <p>In view of the above, the Ministry of Trade and Industry, the supervisory Ministry, negotiated with the manufacturers and agreed on GH¢4.00 for general use mask and GH¢4.50 for medical grade mask because</p>	<p>Management applied the single source method with approval from the Public Procurement Authority (PPA) Board.</p> <p>Per the Fifth schedule of the Public Procurement (Amendment) Act, 2016 (Act 914), the variation needed to be approved by the PPA Board. This has been done by Management obtaining a ratification of the variations from PPA. A copy of the letter referenced number MOH/2023/COVID-19(11) dated 30 January 2023 is available for verification</p> <p>PPA attached unrelated documents in error and has since been notified for necessary corrections.</p>	<p>Management is yet to provide a copy of the PPA Approval for audit verification.</p>	<p>Not implemented</p>

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			of change in specifications. Management, however, noted the recommendation for compliance.			
88-95	<p>Finance Lease - GH¢15,265,000</p> <p>We observed that the Ministry of Health entered into a 25-year Finance Lease Agreement with QHC Project Limited at a total lease value of GH¢15,265,000.00 in April 2020.</p> <p>The underlying assets were uncompleted buildings in Adaklu in the Volta Region which were managed by QHC Project Ltd. The buildings were to be used as an isolation Centre during the peak of the COVID-19 pandemic. We noted that the Ministry could not use the facility for the intended purpose and is therefore remodeling the building at an additional cost of GH¢20,382,247.70 out of which GH¢13,726,079.86 had been paid.</p> <p>Our review of the finance lease process indicated that the lease amount was paid to the lessor without recourse to the Minister of Finance and financial assessment by the Debt Management Unit. During our visit to the facility in November 2022, we observed that the remodeling being undertaking by</p>	<p>We recommended that the Chief Director of the Ministry of Health should refer the agreement to the Minister of Finance to have the Debt Management Unit carry out financial assessment, including the option of purchasing the facility outright at a reasonable price and thereafter, secure retroactive approval from the Minister of Finance.</p> <p>We also recommended that the Chief Director should negotiate for the unexpired portion of the lease amount to be deducted from the purchase price when outright purchase is considered.</p> <p>We further recommended an investigation into the choice of an uncompleted</p>	<p>The Chief Director attributed the leasing of uncompleted buildings to the emergency circumstance of the COVID-19 pandemic which necessitated the critical need to open up an Isolation Centre along the Eastern border of the Country to receive patients when the pandemic struck and when positive cases were rising.</p> <p>This was in the period when Facility owners were not willing to cede properties to the Ministry for the management of patients affected by the pandemic for fear of stigmatization.</p> <p>Management responded that a team from the Ministry of Finance undertook on-site monitoring of the project and added that as recommended, the process for outright purchase is ongoing and that negotiations had been</p>	<p>The Ministry of Finance Debt Management Unit conducted financial assessment before the loan was approved.</p> <p>The Minister of Health has officially requested for Financial Clearance from the Ministry of Finance for the outright purchase of the Leased Facility in a letter dated 3 October 2022, at a renegotiated additional sum of US\$2,900,00.00.</p> <p>The Ministry of Finance had 'No Objection' to the outright purchase. Thus, approval was granted by the Ministry of Finance for the outright purchase of the leased Facility at the renegotiated additional cost of US\$2,900,000.00, in a letter dated 3 April 2023.</p>	<p>The Debt Management Unit did not provide a financial assessment of the initial lease transaction for audit verification.</p> <p>A copy of the letter from the Minister of Health requesting for clearance as well as Ministry of Finance 'No objection' letter were verified.</p> <p>Upon physical inspection on 30 October 2023, we noted that the building under remodelling had been completed, furnished and equipped but not in use. However, we noted that amendment to the original contract for</p>	Partially implemented

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	<p>ADB Ghana Ltd. (contractor) had not been completed and the works include remodeling and equipping the existing buildings to be used as holding, treatment and isolation centers.</p> <p>The objective of the lease was not achieved as the buildings were never ready to accommodate patients of the COVID-19 pandemic.</p>	building during the peak of the pandemic to hold isolated patients.	concluded and awaiting the Ministry of Finance & Attorney-General's review and advice.		additional works is still in progress	
96-100	<p>Rent Payment</p> <p>The Ministry paid rent of GH¢2,827,278.90 out of the COVID-19 fund to PSB Realty Company Limited in respect of store and office accommodation space for the Interim Temporary Central Medical Stores for the 2020 and 2021 financial years.</p>	We recommended that the Chief Director should as a matter of urgency engage the Ministry of Finance to secure a permanent office accommodation and store space for the Central Medical Stores to avert the payment of this uneconomic rent.	<p>The Deputy Financial Controller (DFC) indicated that after the old Central Medical Stores in Tema got burnt, there was the need to get a place as a Temporary Central Medical Stores to store health commodities.</p> <p>Hence, three industrial warehouses were secured in a prime area on the Spintex road. The DFC added that the cost involved was industry standard determined mainly by its prime location, security, proximity, and convenience.</p> <p>Management in response indicated that work on the re-construction of the original Central Medical</p>	<p>The re-construction of the original Central Medical Stores in Tema commenced with procurement processes completed.</p> <p>The Contractor has mobilized to site, design and demolition had been completed, and work had commenced on the Substructure. Pictures are available for verification.</p>	Our inspection on 21 October 2023 indicated that the reconstruction was at the foundation stage, and now suspended.	Partially implemented

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			Stores in Tema had commenced with procurement processes completed. It added that the contractor had mobilized to site, design completed, demolition completed, and work has commenced on the Substructure.			
101-106	<p>Payment of advances beyond threshold – US\$27,955,702 and GH¢9,911,602</p> <p>We noted that ten suppliers and service providers who were contracted to supply medical and personal protective equipment were paid advances of US\$27,955,702.07 and GH¢9,911,601.75 beyond the required legal threshold.</p> <p>Paying advances beyond the legal threshold could embolden tenderers who do not have the required financial resources and technical competence to rush into the COVID-19 supply space, which could lead to the supply of substandard medical equipment and materials. Additionally, higher advances could give upper hand to some powerful businessmen to take advantage of the urgency and unpredictability of</p>	We recommended that the Chief Director and the COVID-19 Management Team should desist from paying advances beyond the legal threshold.	<p>The Director of Procurement responded that with the global emergencies occasioned by the outbreak of COVID-19, few suppliers who had stock of the personal protective and medical equipment needed to combat the spread of the pandemic, demanded high advance payment before critical supplies could be made available.</p> <p>In view of this, the Ministry of Health in consultation with the World Bank exceeded in some few cases, the advance mobilization threshold.</p> <p>Management added that the Project Appraisal Document No. PAD 3814, page 27, paragraph 91 stated that advance payment may be increased to 40 percent while</p>	Management noted the recommendation for compliance and had since desisted from the practice. The Ministry of Finance had also issued an Emergency Expenditure Management Guideline on 30 June 2023 to help prevent the recurrence of such issues.	The audit team examined payment vouchers and advances made to suppliers and found that Management was complying with the audit recommendation.	Fully implemented

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	the COVID-19 situation to renegotiate prices to the disadvantage of the COVID-19 management team.		secured with an advance payment guarantee.			
107-114	<p>Frontline workers Life insurance package – GH¢10,309,920</p> <p>We observed that the Ministry paid GH¢10,309,919.94 as premium for Special Life Insurance Cover for 10,000 Health Workers and Allied Health Professionals working on the COVID-19 pandemic without any Life Insurance Policy document detailing the beneficiaries, their location, next of kin in case of death, nature of the benefit and the term of the coverage.</p> <p>Health Workers and Allied Health Professionals working on the COVID-19 pandemic who have not signed any insurance policy document will find it difficult to access any benefit under this blanket premium payment Audit of COVID-19 transactions for the period March 2020 to June 2022 arrangement. In the event of default by the insurance companies in payment of benefit, the employees will not have the legal capacity to seek legal redress in Court.</p>	<p>We recommended that the Chief Director should liaise with the Ghana Health Service to identify the health workers and allied health professionals to educate and assist the workers to complete the necessary insurance documents to enable them to apply for the benefits under the policy when the need arises.</p> <p>Management is yet to provide the list of the beneficiaries for verification.</p>	<p>The Chief Director explained that insuring Health workers under a pandemic was novel to the Ministry and even the Insurance Industry in Ghana. Hence, they did not know which Health workers to list and the ones to leave out. They therefore paid the premium for blanket coverage of 10,000 Health workers.</p> <p>Management responded that the insurance was a novelty package – devoid of the normal elements expected in a Life policy where some parameters are clearly spelt out. It was not possible for example to determine beforehand would-be victims of the pandemic. The process of identifying qualified Health workers was initiated in June 2020. A list of 6,961 workers who had applied for the insurance package had been submitted to the Insurance</p>	<p>The Group Life Insurance Policy document is available for verification.</p> <p>A total of GHC5,220,000.00 in Claims had been paid to 420 Health Workers as of 31 December 2022. (Claim list available for verification).</p> <p>The insurance policy has since expired as at the end of 2022.</p>	<p>The list of beneficiaries provided by Insurance companies was submitted to the Auditors via Ministry of Health without contact.</p> <p>The Audit team could not contact any of the beneficiaries to confirm whether they indeed received the Insurance benefit.</p>	Partially implemented

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			companies. Total of 418 Health Workers had received payments from Enterprise Life.			
115-120	<p>Single source procurement without PPA approval – GH¢9,280,300</p> <p>We noted that the Ministry of Health entered into four contracts for the supply of PPEs at a cost of GH¢9,280,300.00 through single-source procurement without the approval of the Board of the Public Procurement Authority.</p> <p>The procurement, as a result, was executed without the scrutiny and transparency expected under the contract, hence the Ministry may not receive value for money.</p>	We recommended that the Chief Director should seek retroactive approval from the Board of the Public Procurement Authority	<p>The Chief Director explained that due to the emergency surrounding the COVID-19, they had to carry out the contracts to save lives.</p> <p>Management responded that retroactive approval will be sought from PPA.</p>	<p>Management had written to PPA for the ratification of the single source procurements. A copy of the letter with reference number MOH/2023/COVID-19(11) dated 30 January 2023 is available for verification.</p> <p>PPA concluded investigation into the Single Source contracts and was yet to release the outcome of the investigation or ratification.</p>	<p>Correspondence between Ministry of Health and the PPA was sighted without an approval letter.</p> <p>A copy of letter dated 30 January 2023 requesting for ratification from PPA was obtained and verified by the audit team. However, Management of the MoH is yet to receive the approval from PPA.</p>	Not implemented
121-125	<p>Ambulances not delivered.</p> <p>We noted that the Ministry entered a contract signed on 15 December 2021 for the supply of 26 Toyota Hiace Deluxe Ambulances valued at US\$4,049,460.12 out of which US\$607,419.02 was paid vide PV No. IPF 22-007 of 2 September 2022 to be delivered by 15 January 2022. However, the ambulances remained undelivered as of 28 November 2022.</p>	We recommended that the Chief Director should ensure that the Ambulances are delivered no further than the extended date of March 2023	<p>The Chief Director explained that the supplier applied for extension to meet some technical specifications.</p> <p>Management further indicated that upon technical inspection by the World Bank, additional specifications had been recommended and the</p>	<p>A letter referenced MOH/2021/RT/A.5/691/C0 1, dated 9 November 2022 was sent to the supplier to ensure delivery is made as indicated in the extension letter that was granted.</p> <p>The validity period has been fixed for between 15 February 2023 and 15 March 2023.</p>	Copy of the Bill of Lading dated 5 October 2023, covering 10 out of the 26 Ambulances was verified	Partially implemented

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	Under the current economic difficulties, the supplier could apply for price variation to unduly increase the cost of the contract which could have been avoided if the ambulances had been supplied as scheduled.		contract was therefore extended to March 2023.	The supplier had shipped 10 Ambulances as per Bill of Lading dated 5 Oct 2023.		
126-129	<p>Medical items not accounted for – US\$247,405.</p> <p>We observed that medical equipment valued at US\$247,404.79, procured and received at the Temporary Central Medical Stores and subsequently issued to some specific health facilities between January 2021 and June 2022 were yet to be received by the health facilities at the time of the audit (November 2022).</p>	We recommended that the Chief Director should ensure the Director at the Central Medical Stores accounts for the items, failing which the value of the items should be refunded by the Chief Director into the Auditor-General's Recoveries account.	<p>The Director at the Central Medical Stores explained that though the items were issued to specific Facilities, officers of the Regional Medical Stores and nearby Facilities were made to sign for the items with the responsibility of delivering the items to the specified facilities on behalf of the Central Medical Stores.</p> <p>The Director admitted that sometimes the officers do not deliver the items on time, hence remain unaccounted for.</p>	All the said items were distributed and receipted by the beneficiary facilities. Except for Dambai Health Center in Oti Region. This was confirmed by our follow up teams to the Facilities. Records are available for verification.	The audit team followed up to the affected Health facilities and noted that the medical equipment had been received except the Consumables for Chemistry Analyzer and Defibrillator meant for Dambai Health Centre and Ayensuano District Hospital.	Partially implemented.
130-134	<p>Unutilized medical equipment/accessories - US\$367,700</p> <p>We observed during our field visit to eight Health facilities that medical equipment valued at US\$367,699.68 delivered to the facilities to aid in the combat of COVID-19 disease have been packed and not put to use.</p>	We recommended that the Chief Director should ensure the equipment are installed and in use without further delay	The Heads of the Facilities gave various reasons including the need for training before using the equipment, instruction to wait for the supplier to install the equipment, the need to have space to set up the equipment, among others.	All the said items had been installed and were in use. This was confirmed by our follow-up teams to the Facilities.	The equipment had been installed and in use at the Facilities.	Fully implemented

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	If the equipment is not installed early for use, benefits from the warranty period could be lost, they could become malfunctional and additional funds would be needed to service them before they are used.					
135-139	<p>Faulty/Damaged Medical Equipment – US\$451,979</p> <p>We noted during our visit to nine Health facilities in the Greater Accra, Oti, Eastern and Western North regions that medical equipment procured at a cost of US\$451,979.38 to assist in the fight against the COVID-19 had broken down.</p> <p>Funds could be lost if Heads of the Facilities do not exercise the warranty to repair the equipment.</p>	We recommended that the Chief Director should ensure that the nonfunctional equipment is repaired and put to use.	<p>The Heads of the Facilities involved could not provide any reason for the anomaly.</p> <p>Management responded that the supplier had been contacted and had sent Engineers to verify the condition, for necessary action.</p>	Management made a follow-up and out of the 20 pieces of equipment, 15 were repaired and were in use. Two were partially functioning due to the complementary part yet to be provided. Three were not functioning.	<p>We noted that 15 of the equipment had been repaired and in use.</p> <p>However, the Autoclave machine 75L and Covid Refrigerator meant for Enchi Government Hospital-Western North Region and Oti Regional Cold Room Worawora had still not been repaired.</p>	Partially Implemented
140-144	<p>Medical equipment delivered to private facility – US\$110,088.00 and GH¢27,895.00.</p> <p>We noted that medical equipment valued at US\$110,088.00 and GH¢27,895.00 were issued to a private hospital by name Christ leads & Specialist Hospital belonging to Dr. C. K. Amenuveve in Madina which did not serve as a COVID-19</p>	We recommended that the Chief Director should immediately investigate the allocation to Christleads & Specialist Hospital and report accordingly. We also recommended that Dr. C. K. Amenuveve should be made to pay for the equipment at the current cost, failing which the	Management could not offer any reason for the infraction.	The owner of the Facility officially applied to the Ministry and received approval from the Minister of Health. This was in line with the health practice of utilization of private health facilities during emergencies, except that no Covid-19 patients reported to this Facility.	Management of the Ministry of Health did not provide any evidence that Dr. C. K. Amenuveve had paid for the equipment in reference neither had the Chief Director paid for the equipment.	Not implemented

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	isolation Centre or did not receive any COVID-19 patient. The items that could have been utilized in the public health delivery system could be lost if not recovered immediately.	amount should be recovered from the Chief Director.				
145-149	Failure to issue COVID-19 equipment to the user Facility – US\$11,963 We noted during our physical inspection that equipment valued at US\$11,963.30, issued by the Central Medical Stores through the District Health Directorate on 17 August 2021 for onward transmission to Adabokrom Health Centre, Western North Region to combat COVID-19, had been kept at the District Health Directorate at the time of our inspection. This practice would deny the Adabokrom Health Centre the use of the equipment to save lives in the district.	We recommended that the Regional Health Director should ensure that the District Health Directorate as a matter of urgency, deliver the medical equipment to Adabokrom Health Centre.	The District Health Director could not assign any reasons for the anomaly.	The said equipment had been delivered in good condition and is being used by the center. Pictures are available for verification.	Delivery of COVID-19 Equipment to user Facilities verified.	Fully implemented
150-155	Equipped Isolation Centers not in use – GH¢29,173,260 During our verification and inspection of projects in November 2022, we noted that three treatments, isolation and holding centers completed at a total cost of	We recommended that the Chief Director of the Ministry of Health should ensure that the Facilities are put to immediate use	The Project Engineers explained that civil works, refurbishment, and the necessary equipment had been provided awaiting the Ministry of Health to take over for use.	None of the Facilities mentioned were functionally completed at the time of the audit. No certificate of practical completion had been issued	The Isolation and Treatment Facilities at Korle Bu Teaching Hospital had been operationalized. The remodeling of Old Dodowa	Partially implemented

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	<p>GH¢29,173,259.90 was yet to be put to use.</p> <p>If the completed facilities are not put to use as early as possible, they could deteriorate, and the investment will go down the drain.</p>		Management noted our recommendation for compliance.	<p>by the Contractors on these projects.</p> <p>The Ministry together with officials from the World Bank visited these facilities on 25 and 26 January 2023 to confirm the status prior to take-over from the Contractors. The take-over process will be completed between 20 and 28 February 2023.</p>	<p>Hospital as Treatment and Holding Centers had been completed and equipped but not operationalized.</p> <p>The refurbishment and re-equipping of Fevers Unit at Korle-Bu Teaching Hospital had been completed but not operationalized.</p>	
156-161	<p>Delayed Projects – GH¢158,072,331</p> <p>We noted that seven isolation and treatment centres being constructed at a cost of GH¢158,072,331.23 had not been completed at the time of the audit, 30 months after the construction had commenced in April 2020.</p> <p>The delay in the completion of the project could increase the contract price due to fluctuations which would adversely impact on the achievement of project objectives.</p>	We recommended that the Chief Director should ensure the Isolation and Treatment Centres are completed without further delay and put to use.	<p>The Director of Infrastructure attributed the delay to funding constraints and general economic challenges which Contractors complain of having negative effect on their operations.</p> <p>Management noted our recommendation for compliance</p>	<p>Four out of the seven projects namely Asawinso Health Centre-Western North Region, Cape Coast Teaching Hospital -Treatment and Holding Centre, Goaso Treatment and Holding Centre and Zebila Treatment and Holding Centre had been completed and are ready to be taken over by the Ministry.</p>	<p>The Audit team's follow up showed that:</p> <p>As of 1 November 2023, the Asawinso Health Centre-Western North Region, had not been completed.</p> <p>The Cape Coast Teaching Hospital -Treatment and Holding Centre had been completed but not operationalized.</p> <p>The Goaso Treatment and Holding Centre was partially completed.</p>	Partially implemented

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					The Zebila Treatment and Holding Centre was about 95% complete. The Contractor was on site with work ongoing in painting, fixing of fans, doors, windows, and louvre blades.	
162-169	<p>Abandoned Project – GH¢15,000,000.</p> <p>We observed that Makro Structures Limited was awarded a contract on 11 May 2020 for the design, construction and equipment of Nalerigu treatment and holding centre in North-East Region, at a cost of GH¢15,000,000.00 out of which an advance mobilization of GH¢4,500,000.00, constituting 30 percent of the contract had been paid from GoG sources. The construction was to be completed in October 2022.</p> <p>We noted that the contractor, upon commencing construction in October 2021 undertook civil works up to 10 percent and abandoned the site in December 2021, three months after possessing the site.</p>	We recommended that the Chief Director should recover the mobilization amount, terminate the contract and re-award the construction of the project to a more committed Contractor, failing which the amount should be recovered from the Chief Director	Management noted our recommendation for compliance.	Management had sent a warning letter dated 7 September 2022 to the Contractor and will follow up with another warning letter.	Our physical inspection of the Project on 1 November 2023 showed that the Contractor Makro Structures Limited had abandoned the Project at foundation level and the Chief Director of the MoH had not recovered the mobilization amount of GH¢4,500,000 from the Contractor and neither had he paid.	Not implemented

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	<p>The absence of performance bond has contributed to the difficulty in recovering the amount paid to the contractor for non-performance.</p> <p>The anomaly impeded the Ministry's effort to deliver a treatment and holding centre in the North-East Region to fight the COVID-19.</p>					
GHANA HEALTH SERVICE						
170-177	<p>Compilation of data on infrastructure and equipment – GH¢678,800</p> <p>We observed that the Ghana Health Service spent an amount of GH¢678,800.00 on the compilation of information on treatment and isolation centres and medical equipment in the regions, even though the Ministry of Health which is constructing the facilities and the Temporary Central Medical Store that is responsible for the equipment already had the data.</p> <p>Compiling data which already exists amounts to duplication of efforts and waste of public resources.</p>	<p>We recommended that the Director-General of the Ghana Health Service should use the COVID-19 funds for intended purpose and collaborate with the Ministry of Health and the Central Medical Stores to obtain data on the Facilities and equipment to avoid duplication of effort and ensure judicious use of financial resources.</p>	<p>The Director of Finance explained that the Service needed its own independent data for its operations.</p> <p>Management responded that the Ghana Health Service compilation exercise was entirely different in objective, focus and scope. The activity was approved and did not constitute improper payment.</p>	<p>Our follow up on the audit indicated that management had satisfactorily compiled the data.</p>	<p>We reiterate our recommendation of collaboration in future transactions of such nature.</p>	<p>Keep in view.</p>
178 - 184	<p>Expired Vaccines</p> <p>We noted that 1,022,348 doses of vaccines received at the National Cold Room and issued to user</p>	<p>We recommended that the Director of Public Health Department should ensure the</p>	<p>Management responded that as part of public health measures, these Vaccines were not kept in the Cold room at all so that they are</p>	<p>The expired Vaccines had been destroyed.</p>	<p>Report furnished the audit team indicated that the</p>	<p>Fully implemented</p>

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	<p>facilities had expired at the various Districts and Regions.</p> <p>The vaccines could accidentally or mistakenly be issued among the wholesome ones for vaccination which could pose public health threat to the country.</p>	Vaccines are disposed of safely.	<p>not accidentally issued among safe Vaccines. They were rather kept out of the Cold Room and transported to the Regional Health Directorate for destruction according to Standard Operating Procedures (SOPs).</p> <p>Management also indicated that as part of the SOPs and in accordance with law, was working with a team composed of Food and Drugs Authority, Ghana Health Service, Health Partners including WHO and/or UNICEF), the Environmental Health Department of the relevant Local Government, Environmental Protection Agency and other departments to dispose of the expired Vaccines.</p>		expired Vaccines had been destroyed.	
NATIONAL FOOD BUFFER STOCK COMPANY (NAFCO)						
185-189	<p>Over-invoicing of Store items - GH¢1,406,085</p> <p>We noted during our review that, between April 2020 and September 2020, National Food Buffer Stock Company (NAFCO) received three payments totalling</p>	We recommended that the CEO of National Food Buffer Stock Company should refund the excess amount of GH¢1,406,085 to the Auditor-General's Recoveries account.	The Head of Operations explained that the differences were because of suppliers not submitting waybills after delivery.	Management had retrieved the outstanding waybills of GH¢1,406, 085 from the MMDAs and the Faith Base Organizations in Accra, Kasa and Greater Kumasi and are available for Auditor's inspection.	The submitted waybills had been verified by the Audit team	Fully implemented

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	<p>GH¢42,237,770.00 from the Ministry of Finance for the supply of food items to Faith-based organizations and selected MMDAs in Greater Accra and Greater Kumasi. This was in respect of Government's support to Ghanaians during the lockdown because of the COVID-19 pandemic. We noted however, that waybills from the various Institutions amounted to GH¢40,831,685.00 resulting in an over-invoicing of GH¢1,406,085.00.</p> <p>In the absence of acknowledgement of receipt of the GH¢1,406,085.00 worth of supplies by any other Institution, we were unable to confirm that the bill submitted and paid by the Ministry of Finance was the actual cost of supplies made.</p>					
190-196	<p>Payment vouchers not fully acquitted – GH¢765,459.</p> <p>We noted that between April 2020 and November 2020, the Accountant made 23 payments totalling GH¢4,520,661.84 to various suppliers for the supply of various food items to the Pentecost Convention and Pantang Isolation Centres to cater for COVID-19 patients. Further scrutiny disclosed that out of the total payments made, GH¢3,755,202.58 were fully</p>	<p>We recommended that the CEO should ensure that the outstanding amount of GH¢765,459.26 is substantiated, failing which the CEO should refund the amount into the Auditor-General's Recoveries account.</p>	<p>Management responded that they had attached copies of supporting documents for the items and were available for audit.</p>	<p>All supporting documents had been attached to their respective payment vouchers and were available for the Auditor's inspection.</p>	<p>The supporting documents have been provided and verified by the Audit Team</p>	<p>Fully implemented</p>

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	<p>acquitted to substantiate the payments leaving a difference of GH¢765,459.26 unacquitted.</p> <p>Further scrutiny disclosed that out of the total payments made, GH¢3,755,202.58 were fully acquitted to substantiate the payments leaving a difference of GH¢765,459.26 unacquitted.</p> <p>In the absence of official receipts and other relevant documents, we could not authenticate the payment.</p>					
197-201	<p>Non-deduction of tax – GH¢27,313</p> <p>We noted during the period under review that the Head of Accounts made payments totalling GH¢910,431.03 to various suppliers but failed to withhold tax on the payments amounting to GH¢27,312.93.</p> <p>The infraction could result in a loss of tax revenue totalling GH¢27,312.93 to Government.</p>	We recommended to the CEO to ensure that the details of the affected suppliers are submitted to the Commissioner-General of Ghana Revenue Authority to aid tax compliance reviews	Management responded that due to the urgency of the transactions during the COVID era, NAFCO had no stock of these food items and had to resort to the open market such as (Agbogloboshie, Makola, Farmers Market, etc.) on a cash and carry basis.	All outstanding withholding taxes had been paid to GRA during their tax audit for 2020. All the documents are available for the Auditor's inspection	The Tax amount had been paid and a penalty and interest waiver certificate (Ref GRA/WPI/2021/4556 dated 14/02/23 had been issued by GRA for the 2020 year of assessment	Fully implemented
MINISTRY OF GENDER, CHILDREN AND SOCIAL PROTECTION (MoGCSP)						
202-211	<p>Payment acknowledged with Honour Certificates – GH¢11,999,444.</p> <p>The Ministry engaged caterers, some of whom were from the School Feeding Programme and Joefel</p>	We recommended that the Chief Director of the MoGCSP should desist from or minimize the use of Honour certificates in acknowledging transactions. We also	Management explained that it was impossible for the Ministry to pay Volunteer cooks using the GIFMIS system of payment as it is usually done in line with normal releases of	The Ministry noted the recommendation for compliance and indicated that the Ministry of Finance had issued an Emergency Expenditure Management Guidelines on 30 June 2023	We obtained a copy of the Emergency Expenditure Management Guidelines and noted the provisions are	Fully implemented

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	<p>Catering Services among others for the supply of hot meals and spot payments ranging between GH¢5,000.00 and GH¢48,000.00 were made to the service providers.</p> <p>Our review disclosed that Management of MoGCSP accepted honour certificates to retire a total of GH¢11,999,444.00 paid to caterers. We noted however, that Joefel restaurant and caterers drawn from the School Feeding Programme who are capable of providing official receipts also acknowledged their payments with honour certificates.</p> <p>We also noted that GH¢1,556,800.00 out of GH¢3,999,920.00 paid to caterers in 110 transactions relating to delivery of hot meals were certified and paid in all instances by the same NADMO officials within each of the sub-Metros and KMA in Greater Kumasi.</p> <p>We could not authenticate the cash payments because they were supported with honour certificates, and lacked internal checks (segregation of duty), resulting in the possibility of payments being made to persons who may not have provided any service.</p>	<p>recommended that the Chief Director should institute appropriate controls (segregation of duties) in future collaborations with other Institutions.</p> <p>We are of the view that Joefel Catering Services and the School Feeding Caterers who are already established businesses should be able to acknowledge payments with official receipts in all circumstances.</p>	<p>Government funds. The Ministry needed a form of receipt from Volunteer cooks to authenticate the receipt of payments to them, hence, Honour certificates duly signed by the recipients were the most appropriate document for use under the circumstances.</p> <p>In respect of segregation of duty, the Metro Director of NADMO indicated that due to the exigencies of the pandemic, the available NADMO staff at the various sub-Metros within KMA were tasked to carry out the necessary processes in the receipt and distribution of the meals.</p>	<p>which would help prevent the recurrence of such issues in the future.</p>	<p>sufficient in dealing with future emergencies.</p> <p>We also verified the authenticity of the payment with Joefel restaurant</p>	

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212-217	<p>Uncertified payments – GH¢5,638,684</p> <p>We noted that there were no certification statements prepared for payments totalling GH¢5,638,684.00 out of the GH¢7,999,524 paid to caterers at the Ministry, Headquarters.</p> <p>The practice of making payments to suppliers or service providers without certification could result in misuse of public funds.</p>	<p>We recommended that the Chief Director should not sacrifice accountability for urgency but always ensure that sufficient controls are always in place to guarantee accountability.</p>	<p>The schedule officers explained that the infraction occurred because of the urgent nature of the Programme and added that the process of certification started on the third day after the start of the Programme and majority of the food delivery involved were received at the Ministry's headquarters during those three days for onward delivery to beneficiaries.</p> <p>The Ministry stated that the payment of GH¢5,638,684.00 to the recipients was authentic and it was for the delivery of food. The Minister further stated that NADMO was not involved at the initial stages but indicated that as a result of the exigencies of the pandemic, they had to innovate ways to account for the cash received from MoF.</p>	<p>The Ministry noted our recommendation for compliance and indicated that the Ministry of Finance had issued an Emergency Expenditure Management Guidelines on 30 June 2023 which would help prevent the recurrence of such issues in the future</p>	<p>We obtained a copy of Emergency Expenditure Management Guidelines and noted the provisions are sufficient in dealing with future emergencies</p>	<p>Fully implemented</p>

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NOGUCHI MEMORIAL INSTITUTE						
43-44	Unutilized medical supplies We noted that as of June 2022, US\$5,600,772.00 out of US\$13,436,963.60 worth of medical supplies sent to Noguchi Memorial Institute remained unused. The medical supplies include Antigen Test kits valued at US\$3,643,500.00.	We recommended that the Medical Director should ensure that the items are utilized	Management accepted the recommendation for compliance.	Management had distributed the equipment to other Health Facilities for use.	The audit team verified and confirmed the distribution of equipment.	Fully implemented.
MINISTRY OF CHIEFTAINCY AND RELIGIOUS AFFAIRS						
218-222	Unaccounted COVID-19 Funds – GH¢605,962. Our review of expenditure records of six Regional Houses of Chiefs disclosed that COVID-19 funds amounting to GH¢451,800.00 were disbursed directly to the Paramount Chiefs of the Traditional Councils to fight the Pandemic. However, these payments were unsubstantiated with relevant supporting documents. We also noted that two Regional Houses misapplied a total amount of GH¢154,161.97. This could lead to misapplication or misappropriation of public funds.	We recommended that the Chief Director should ensure the Registrars of the eight Houses of Chiefs recover the total amount of GH¢605,961.97 from the Chiefs failing which the Chief Director should pay the amount into the Auditor-General's Recoveries account.	The Registrars of Ashanti and Central Regional Houses of Chiefs explained that the amounts were disbursed to the Paramount Chiefs upon directives from the Presidents of the Houses. The Registrar, Brong Ahafo said he was not at post during the period, whilst the other five Registrars could not assign reasons for the lapse. Management in response indicated that at the emergency meeting, members agreed to give each of the ten regions GH¢80,000.00. The amount was to assist all the traditional areas in each of the ten regions to move from	The monies were used for public education by the Chiefs in their respective regions and traditional areas. As a result, no recoveries had been made as of 2 October 2023	Management did not provide any evidence to show that the monies were used for public education by the Chiefs.	Not implemented

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			house to house to educate and encourage natives to always abide by the COVID-19 protocols. The money was received by the Presidents of the Regional Houses of Chiefs for onward disbursement to Paramount Chiefs to encourage more natives to use the nose mask, which is still helpful till date.			
MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT						
224-229	<p>Misapplication of COVID-19 Response Funds – GH¢285,136</p> <p>We noted during examination of payment records that out of the GH¢4,500,000.00 allocated to Headquarters, payments totalling GH¢285,135.64 were made for transactions which were not COVID-19 related.</p> <p>The anomaly defeats the purpose for which the funds were intended, and this resulted in misapplication of COVID-19 funds.</p>	We recommended that the Chief Director should ensure the refund of GH¢285,135.64 to the Auditor-General's Recoveries account.	Management indicated that it would comply with the recommendation to refund into the Auditor-General's Recoveries account, the amount of GH¢285,135.64 spent on unrelated COVID-19 activities.	Management has submitted to Ministry of Finance a request for additional funding to enable the Ministry to refund the amount of GH¢285,136.00 into the Auditor-General's Recoveries account.	We verified a copy of the letter dated 17 May 2023 sent to MoF for additional budgetary support. However, no refund had been made	Not implemented

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LOCAL GOVERNMENT SERVICES						
230-234	<p>Unspent COVID-19 Funds – GH¢34,013</p> <p>The Ministry of Local Government and Rural Development as part of its activities to curb the spread of COVID-19, transferred GH¢200,000.00 to the Local Government Services to fund expenditure on COVID-19 activities.</p> <p>We noted during our review of records for COVID-19 expenditure at Local Government Services that out of the released amount, GH¢165,387.25 was spent leaving a balance of GH¢34,012.75 not utilized and remained in the accounts of the Institution as of 28 September 2022.</p>	<p>We recommended that the Chief Director should recover the unspent funds of GH¢34,012.75 from the Local Government Services and transfer same to the Auditor-General Recoveries Account</p>	<p>Management indicated it would take steps to refund the stated amount.</p>	<p>The un-utilized amount of GH¢ 34,012.75 had been refunded into the Accounts of the Ministry of Local Government, Decentralization and Rural Development for onward transfer into the Auditor General's Recovery Accounts as per the Cheque Deposit slip attached.</p>	<p>Management has refunded GH¢34,013 through the Ministry of Local government and provided BoG deposit slip dated 22 March 2023. The amount was deposited into the Special Project Accounts, an Account Management said was provided by the CAGD to receive the funds.</p>	<p>Fully implemented</p>
DEPARTMENT OF COMMUNITY DEVELOPMENT						
235-240	<p>Misapplication of COVID-19 Funds – GH¢17,051</p> <p>We noted during examination of payment records that the Department made payments totalling GH¢17,051.04 for transactions which were not related to COVID-19 activities.</p> <p>The anomaly constituted misapplication of COVID-19 funds.</p>	<p>We recommended that the Director should ensure the refund of GH¢17,051.04 into the Auditor-General's Recoveries account</p>	<p>Management in response indicated that it had acknowledged the recommendation and will ensure the money is refunded as soon as they receive their third and fourth quarter budget allocation.</p>	<p>Management has refunded the amount of GH¢ 17,051.04 into the Auditor General's Recoveries Account as recommended and pay in slip is available for your verification.</p>	<p>We verified Management assertion and confirmed that the amount of GH¢17,051.04 had been recovered and paid into the Auditor General's account.</p>	<p>Fully implemented</p>

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GHANA WATER COMPANY LTD (GWCL)						
241-245	<p>Unapproved cost – GH¢28,520,775</p> <p>The Ministry of Finance and Ghana Water Company developed policy guidelines to guide the provision of free water for all Ghanaians. Our review of bills submitted to the Ministry of Finance for payment covering April 2020 to June 2021 however, disclosed that two of the costs totalling GH¢21,348,068.48 did not relate to actual bills expected to be paid by the Ministry of Finance.</p> <p>We also noted that cost of water to Ghana Water Company's own facilities (Offices, Residents and other properties) totalling GH¢7,172,706.73 which was already being absorbed by the Company prior to the announcement of free water, was added to the cost forwarded to the Ministry of Finance for payment.</p>	<p>We recommended that the operational amount of GH¢21,348,068.48 should be absorbed by the Ghana Water Company since this was an internal arrangement which did not get endorsement and clearance from the Ministry of Finance. We also urged management to absorb the cost of water bills totaling GH¢7,172,706.73 for all GWCL installations as it has always been.</p>	<p>The Head of the Commercial Department explained that the compensation cost of GH¢21,348,068.48 representing 20 percent of their respective bills, was meant to provide some level of cushioning to the commercial water sellers and the water tanker operators since their livelihood was being taken away due to the government policy of free water.</p>	<p>These expenditures were incurred by GWCL during the COVID 19 pandemic and payments were made to the Service providers. However, these requests ie (Compensation and Tanker Drivers/Operators cost at GH¢ 21,348,068.48) were submitted to MOF for reimbursement but was disallowed by MOF.</p> <p>On the cost of water bills totaling GH¢ 7,172,706.73 for all GWCL installations, this will be absorbed as GWCL cost.</p>	<p>Ministry of Finance had not paid.</p>	<p>Fully implemented.</p>
246-248	<p>Procurement and installation of 645 Water tanks</p> <p>In line with update No.6 of the President's address to the Nation on 9 April 2020, Ghana Water Company procured and installed 645 water reservoirs at the cost of GH¢4,388,369.23 in some deprived and vulnerable communities across</p>	<p>We recommended that the amount of GH¢4,388,369.23 should be absorbed by the Ghana Water Company since the 645 water reservoirs have become the property of the Company. We also</p>		<p>Even though these expenditures were incurred by GWCL during the COVID 19 pandemic and was submitted to MOF for reimbursement, it was disallowed.</p>	<p>Ministry of Finance did not pay.</p>	<p>Fully implemented</p>

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	<p>the country to facilitate the implementation of the free water policy.</p> <p>The installation of the reservoirs, we noted, remains the property of Ghana Water Company Ltd.</p>	<p>recommended to Management to commercialize the 645 water centres to serve the deprived Communities and at the same time recover the cost of installing same</p>				
COMMUNITY AND WATER SANITATION AGENCY (CWSA)						
251-259	<p>Unsupported claims – GH¢37,609,792</p> <p>In line with update No.6 of the President's address to the Nation of 9 April 2020, Non-governmental Organizations and individual private water sellers provided free water services to their clients and customers at the Metropolitan, Municipal and District Assemblies from April 2020 to December 2020 and submitted a total bill of GH¢37,609,791.71 for 2020.</p> <p>However, our review of COVID-19 free water bills at the Community Water and Sanitation Agency disclosed that there were no actual water bills generated and submitted to the Agency by the NGOs and Private Individual Water providers to support their claims.</p> <p>We also noted that the NGOs and private water sellers provided estimated bills and submitted same</p>	<p>We recommended that the outstanding amount of GH¢14,000,000.00 should be paid based on actual bills and not estimated bills. We also recommended, that Management should develop suitable method or approach where the actual water consumption could be ascertained.</p> <p>We did not see water bills submitted by the NGOs and other Private water service providers to the headquarters and therefore could not confirm the information provided by management.</p>	<p>The schedule officer explained that the absence of meters or other scientific method of determining the quantity of water pumped by the NGOs and Private borehole owners resulted in this anomaly.</p> <p>Management noted our recommendations and indicated that some of the Water and Sanitation Management Teams (WSMTs), Non-Governmental Organizations (NGOs) and the Private Sector water providers had water meters which they used to prepare their own water bills based on water consumption and that those bills were vetted by the District Assemblies and CWSA Regional Offices.</p>	<p>Management have taken the necessary steps and followed up further on the water production, consumption data and bills presented by communities, Private water providers, NGOs and individuals as was captured in the Audit Queries. We confirm that at best, the data presented and as was validated by CWSA is in accordance with the guidelines provided to assist the District Assemblies, who were responsible for the free Water data collation from the communities.</p> <p>The Community Water and Sanitation Agency (CSWA) received a total amount of GH¢ 85,480,906.96 to cover free water programme implemented during the COVID-19 pandemic. CWSA</p>	<p>In line with the audit recommendation no payment has been made by the MoF.</p>	<p>Fully implemented</p>

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	<p>to the Agency which were vetted and arrived at a total bill of GH¢37,609,791.71 by using the maximum pumping capacities of the machines and the estimated population of the communities involved. We could not verify and validate the total bill of GH¢37,609,791.71 as cost of free water supplied by the NGOs and private water operators from April 2020 to December 2020.</p> <p>We were therefore unable to validate the payment of GH¢37,609,791.71 by the Ministry of Finance.</p>		<p>Management also indicated that CWSA Head Office collated the bills from all the regions and forwarded same to the Ministry of Sanitation and Water Resources. Bills from Communities without water meters were vetted based on production figures derived from the maximum daily capacity of pumps and the population of the beneficiary Communities involved, to arrive at reasonable amounts considered for approval.</p> <p>Management further stated that if the outstanding bills (liabilities) of GH¢14,789,929.29 are not paid, it will be difficult for the Agency to convince the WSMTs, NGOs and the Private Sector water providers to provide water services to the Communities in the event of future emergencies and therefore appeal for the payment of the remaining amount to avoid litigation.</p>	<p>water bills amounted to GH¢ 47, 491, 211.95, while the total water bills for Communities, Private water providers and NGOs was GH¢ 37,609,791.71.</p> <p>An outstanding water bills of GH¢14,789,929.29 remain unpaid to Communities, Private Water Providers and NGOs while CSWA's outstanding amount of GH¢ 379,903.30.</p> <p>All the payments made in respect of Free Water during the period were transferred by the Controller and Accountant General Department through CWSA. The amounts released in respect of Communities, Private water providers and NGOs were paid by CSWA through direct bank transfers to District Assemblies.</p>		

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MINISTRY OF TRANSPORT						
276-281	<p>Unaccounted COVID-19 Funds – GH¢18,500</p> <p>Our review of COVID-19 records showed that on 4 April 2020, the Ministry of Finance released an amount of GH¢200,000.00 through the Ministry of Transport to Greater Accra Passenger Transport Executive (GAPTE– Aayalolo) to support its operation.</p> <p>We noted that even though the GH¢200,000.00 was released in cash to Mr. Daniel Essel, a budget officer of the Ministry of Transport, only GH¢181,500.00 was received by GAPTE–Aayalolo, leaving an unaccounted difference of GH¢18,500.00.</p>	We recommended that the Chief Director should ensure that the amount of GH¢18,500.00 be refunded by Daniel Essel into the Auditor-General's Recoveries account.	Management indicated that Daniel Essel has paid the GH¢18,500.00 into the Auditor-General's Recoveries account.	An amount of GH¢ 18,500.00 had been transferred into the Auditor-General's Account	The Audit team verified Management assertion and confirmed that the amount of GH¢18,500.00 had been paid into the Auditor-General's Recoveries Account.	Fully implemented
282-287	<p>Unutilised funds – GH¢500,000</p> <p>Our review of the Bank statements of the Ministry of Transport indicated that the Ministry received an amount of GH¢1,800,000.00 from the Ministry of Finance on 14 April 2020 to support the operation of the Metro Mass Transit Limited (MMTL) and the Greater Accra Passenger Transport Executive (GAPTE– Aayalolo) to meet their expenses at the peak of the COVID-19. Out of this amount, GH¢1,300,000.00 was</p>	We recommended that Management should seek advice from the Office of the Attorney-General and Minister of Justice on the way forward. We also recommended that the cause of the garnishee order should be investigated, and appropriate sanctions applied if anyone is found culpable	<p>The Chief Director stated that Management of GAPTE– Aayalolo did not submit the required returns to enable her to release the funds at the time.</p> <p>Management responded that there had been correspondence between the Ministry of Transport, Ministry of Finance and the Office of the Attorney-General and Ministry of</p>	Management has transferred the amount of GH¢ 500,000.00 into the Auditor General's Account at Bank of Ghana on 20 March 2023	The audit team verified a copy of the Ministry's Bank Statement and a letter dated 16 March 2023 to the Bank of Ghana authorizing the transfer of the unutilized COVID-19 funds into the Auditor-General's Recovery account.	Fully implemented

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	<p>allocated to Metro Mass Transit Limited (MMTL) and GH¢500,000.00 to the Greater Accra Passenger Transport Executive (GAPTE – Aayalolo).</p> <p>We noted that even though the Ministry transferred the amount of GH¢1,300,000.00 to MMTL, the remaining GH¢500,000.00 was not released to GAPTE–Aayalolo. Further enquiry revealed that per suit No. E3/08/05 of 23 April 2021, the Bank account of the Ministry of Transport which received the funds had been garnished by the Kumasi–High Court of Justice, Ashanti Region in favour of China Jilin International Economic and Technical Corporation.</p>		Justice to resolve the garnishee order.			
MINISTRY OF EDUCATION						
288-295	<p>Refund of surplus COVID-19 funds – GH¢7,753,918</p> <p>We noted that the Ministry of Finance released a total amount of GH¢340,990,000.00 in 2020 and GH¢7,753,918.00 in 2021 to the Free SHS Disbursement Account at the Bank of Ghana to enable the Ministry of Education facilitate the re-opening of schools for the final year students to sit for their exit examinations and pave way for the general re-opening</p>	We recommended that Management should refund the unutilized COVID-19 funds of GH¢7,753,918.00 into the Auditor General's Recoveries account.	The Ministry responded that a missing payment voucher with a face value of GH¢29,977,702.00 for the general fumigation and disinfection of all Senior High and Special Schools across the country which was inadvertently omitted from the expenditure statement had been found for review by the Auditors.	The Ministry responded that a missing payment voucher with a face value of GH¢29,977,702.00 for the general fumigation and disinfection of all Senior High and Special Schools across the country which was inadvertently omitted from the expenditure statement has been found for review by the Auditors.	We have examined the omitted payment voucher with a face value of GH¢29,977,702.00 and concluded that although the amount was used in the fumigation of Senior High Schools and Special Schools, the contract was not to be financed by the	Not implemented

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	<p>of all schools from nursery to the universities.</p> <p>We also noted that the Ministry of Education in implementing the Presidential directives, disbursed the funds to four Ministries, Departments and Agencies (MDAs) for the procurement of COVID-19 PPEs, sensitization and media campaign, monitoring and evaluation as well as general fumigation of all schools in Ghana (both public and private).</p> <p>We further noted that an amount of GH¢7,753,918.00 remained unutilised after full implementation of the school re-opening programs and activities by the Ministry of Education.</p>				<p>COVID-19 funds. The entire contract sum of GH¢41,977,702.00 was expected to be financed by Ghana Education Trust Fund (GET Fund).</p> <p>However, GET Fund paid only GH¢12,000,000.00 leaving an outstanding balance of GH¢29,977,702.00 which was paid through the normal operational funds of Free Senior High School Secretariat. Hence, the COVID-19 fund balance of GH¢7,753,918.00 remained outstanding and must be refunded.</p>	

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GHANA EDUCATION SERVICE						
296-301	<p>Refund of surplus COVID-19 funds – GH¢3,370,750</p> <p>We noted that Ghana Education Service contracted Zoomlion Ghana Limited for the cleaning and fumigation of all schools (both public and private) at the total cost of GH¢100,990,000.00.</p> <p>Our review showed that the company undertook the fumigation and cleaning exercises in the schools across the country for which we verified certification of work done from selected schools across the country.</p> <p>Further, we noted that the Ghana Education Service procured Personal Protective Equipment (PPEs), toiletries, veronica buckets and sanitizers amounting to GH¢20,006,449.40 out of the remaining amount of GH¢23,377,200.00 for use in all Directorates of the Service across the country.</p> <p>In this regard an outstanding balance of GH¢3,370,750.00 remained after implementation of all programs and activities under the “Go back to school</p>	<p>Since this virement was not approved by the Minister of Finance as required under Regulation 28 of the Public Financial Management Regulations 2019 we recommended that the Director General should refund the amount of GH¢3,370,750.00 into the Auditor General’s Recoveries account</p>	<p>The Financial Controller explained that the GH¢3,370,750.00 was disbursed to all Special schools across the country to prevent the schools from eminent closure due to lack of funds.</p>	<p>Management of the Ghana Education Service (GES) in reference to a letter dated 27 July 2023 with Ref. No MOF/IAD/COVID19/10/JUL /23 on the above subject matter.</p> <p>Prior to the audit exercise, the Service had advanced COVID-19 balance to settle the feeding grant due Special schools which were in arrears.</p> <p>Upon receiving the audit recommendation, the Service wrote to the Ministry of Finance seeking retrospective approval from the Minister of Finance.</p> <p>Fortunately, the Ministry of Finance has released funds for the payment of the arrears. However, the Controller and Accountant General is yet to make payment.</p> <p>When the Service receives payment, the same shall be paid to the Auditor General Recoveries account at the Bank of Ghana.</p>	<p>The amount of GH¢3,370,750 had now been paid into the Auditor General’s Recoveries Account.</p>	<p>Fully implemented</p>

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	campaign”.					
MINISTRY OF INFORMATION						
302-304	<p>Payment of unapproved risk allowance – GH¢151,500</p> <p>We noted that senior management staff and other supporting staff of the Ministry of Information paid themselves a total amount of GH¢151,500.00 as COVID-19 risk allowance for coming to work during the lockdown period contrary to Presidential directives and without approval from the Office of Chief of Staff.</p>	<p>We recommended that the amount of GH¢151,500.00 should be recovered from the beneficiary staff and paid into the Auditor-General's Recoveries account.</p>	<p>The amount of GH¢151,500.00 was a component of the budget submitted to the World Bank for approval. We further want to state that the budget was duly approved by the World Bank.</p> <p>The schedule officer stated that direct submission of activity reports to the Ministry of Health and the World Bank resulted in this omission.</p>	<p>Management responded that they were operating under stressful and high-risk environment which led to over four of their officers contracting the deadly corona virus. The fear of contracting the virus became a demotivating factor for officers to continue to give off their best under the circumstances.</p> <p>Management stated that the Ministry is in the business of providing relevant and timely information to save lives and as a result they needed to motivate officers by way of a small compensation for the risk they faced in working during the period of the pandemic.</p> <p>Additionally, the Ministry set-up a 24-hour information</p>	<p>Management did not provide the approval document and no action had been taken by Management on the recommendations.</p>	<p>Not implemented.</p>

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				desk at the Digital centre, close to the Kwame Nkrumah Circle in Accra where the general public were given opportunity to call in and report COVID-19 related cases and also seek information in respect of the prevention and management of COVID-19 cases. The Centre also served as a link between critically ill COVID-19 patients and the Ambulance service for quick pick-ups. Management needed to whip up the interest of the desk officers and the supervisors to ensure that the Centre continue to provide services to the public.		
305-309	<p>Unsupported payment of allowances</p> <p>We noted that allowances totalling GH¢811,800.00 were paid without adequate supporting documents. Apart from expenditure memos and signed sheets, there were no activity or program reports to support and authenticate the allowances paid.</p> <p>In the absence of copies of the activity reports on file, we are unable to validate and authenticate the allowances paid. The practice could</p>	To ensure transparency and accountability of COVID-19 funds, we recommended to management to provide the relevant activity reports to support the allowances paid, failing which the entire amount of GH¢811,800.00 would be disallowed	The schedule officer stated that direct submission of activity reports to the Ministry of Health and the World Bank resulted in this omission	Management has obtained copies of the relevant activity or program reports and available for the Auditor's verification.	Copies of the reports for various activities have been verified.	Fully Implemented

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	lead to misappropriation and misapplication of COVID-19 funds.					
310-312	<p>Unaccounted payment – GH¢13,981</p> <p>We noted that, special imprest amounting to GH¢529,223.00 released to the Information Service Department to undertake various programs and activities under COVID-19 was not fully accounted for. We noted that out of GH¢529,223.00 released for COVID-19 programs and activities, GH¢515,242.20 was acquitted with the relevant supporting documents, leaving an amount of GH¢13,980.80 unacquitted.</p>	We recommended that the Chief Director should immediately recover the outstanding amount of GH¢13,980.80 from the staff involved and pay same to the Auditor-General's Recoveries account, failing which the Chief Director should pay.		Management has obtained copies of the relevant supporting documents from the Ag. Director of Information Services Department to acquit the outstanding amount of GH¢13,980.80	We have verified the supporting documents provided by management and found them appropriate.	Fully implemented
313-318	<p>Absence of Performance bonds</p> <p>We noted from our review that Modern Security Printers Ghana Limited and Dentsu Aegies Network Ghana Limited failed to provide performance bonds to guarantee their performance of contracts worth GH¢20,454,120.00.</p> <p>We also noted that upon approval by the Public Procurement Authority, Modern Security Printers Ghana Limited and Dentsu Aegies Network Ghana Limited were awarded contracts for the Design and Printing of A2 Posters on COVID-19 safety</p>	We recommended that the Chief Director should always demand performance guarantees to cover the period of the entire contract from contractors, suppliers and vendors per the terms of the contract.		Management has taken note of the recommendation for compliance.	The Audit team reviewed subsequent Contracts and found that Management was complying with the audit recommendation	Fully implemented

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	<p>protocols for all Educational Institutions and consultancy services on media buy-in for COVID-19 wear your mask campaign at the cost of GH¢15,454,120.00 and GH¢5,000,000.00 respectively.</p> <p>The companies failed to provide performance guarantees as required by the contract, though we sighted Modern Security Printers Ghana Limited's surety bond (tender security) covering GH¢772,706.00 for 60 days from Millennium Insurance Company Limited (Policy No. CBOBGC0001442100) instead of the surety covering the period of the contract.</p> <p>In the event of non-performance, Government could not insist on performance by the contractors.</p>					
319-323	<p>Unsupported payment – GH¢1,456,310</p> <p>Our review of contract management disclosed that Modern Security Printers Limited was awarded contract on 3 July 2020 to print 929,550 pieces of educational A2 posters to schools at the cost of GH¢4,368,885.00 and conduct public education on COVID-19</p>	<p>To ensure transparency and accountability, we recommended that the Chief Director should provide evidence to support the execution of the contract, failing which the amount of GH¢1,456,310.00 should be recovered from the Chief Director</p>		<p>Management has obtained a copy of the contract execution report from Modern Security Printers Limited. The report is available for audit verification.</p>	<p>The audit team has verified the report.</p>	<p>Fully implemented</p>

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	<p>safety protocols for students for GH¢1,456,310.00.</p> <p>We sighted distribution report and Stores Received Advice in respect of the Educational A2 Posters from all the regions totalling 929,550 pieces, accounting for the GH¢4,368,885.00 but we did not find any report or evidence that support the execution of the public education on COVID-19 safety protocols for students for which an amount of GH¢1,456,310.00 was paid.</p> <p>The absence of evidence to support the execution of the contract could result in payment for work not done.</p>	and paid into the Auditor General's Recoveries account.				
GHANA ENTERPRISE AGENCY						
330-332	<p>Loan Defaulters – GH¢10,235,703</p> <p>The Ghana Enterprise Agency advanced a loan amount of GH¢312,151,633.20 in 2020 to 68,592 beneficiary MSMEs nationwide at a flat interest rate of three percent to be repaid in two years with one year moratorium. We however observed that beneficiary MSMEs could not keep up with the repayment terms and as a result owed the scheme an amount of GH¢10,235,703.00.</p>	We recommended that the Managers of the scheme should intensify monitoring to ensure efficient and timely recovery of the loans.	<p>Management in response stated the following:</p> <p>Sensitizing Participating Financial Institutions (PFIs) to re-train branch staff to make repayment processes seamless for beneficiaries.</p> <p>Meeting with PFIs monthly to identify recovery challenges to provide recovery support.</p> <p>GEA staff in 210 Business Advisory Centers (BACs) and</p>	The amount of GH¢10,235,703.00 captured in the Auditor General's report has been fully recovered from the beneficiaries. Attached is the bank statements for audit verification	We have examined the bank statements and other relevant records, and we confirmed that the amount of GH¢10,235,703 had been fully recovered.	Fully implemented

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	There is the risk of the funds being lost if the defaulters are not pursued for the recovery of the outstanding amounts.		<p>PFI's follow up on beneficiaries through SMS, phone calls and site visits to inform beneficiaries of their obligation to pay loans due.</p> <p>PFI's are encouraged to send names of defaulters to Credit Bureau Institutions for blacklisting.</p> <p>Management of GEA paid working visits to PFI especially rural/community banks of Apex bank to address reporting challenges and drive recovery.</p> <p>Operationalization of a repayment module (technology platform) developed to enable beneficiaries repay their loans efficiently, which has been published in the print media and placed on the social media.</p>			
MINISTRY OF SANITATION & WATER RESOURCES						
335-339	<p>Payment for non-certification of works – GH¢5,000,000</p> <p>Our review of contract management and payments disclosed that an amount of GH¢5,000,000.00 was</p>	To give assurance that payments are made in accordance with the value of works delivered, the level of quality required in accordance	Management responded that the Ministry has undertaken a number of dredging exercises and has always relied on the Inspection reports to process	The Ministry will comply with the recommendation given to ensure that payment of works are authenticated by certificate of works done and duly signed by the Project	The subject matter will be noted for future audit engagements to establish Management's level	Keep in view

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	<p>paid to Dredge Masters Limited for the removal of plastic waste and other foreign materials/debris from storm drains in Accra without certificate of work completed. We noted that although Dredge Masters Limited provided pictorial evidence of work done in Galloway, Chemu and Nima drains, there was no certificates of work completed to authenticate the pictures supporting the work done.</p> <p>Failure to provide certificates in respect of works done, could result in paying amounts not matching the value of work done, shoddy work or work not done.</p>	<p>with specifications and acceptance, we recommended that the Chief Director should ensure that all payments for works are authenticated by certificates of work done, duly signed by the Project Engineer before payments are affected.</p>	<p>payment. Management also stated that the dredging became necessary under emergency circumstances to put in place safeguard measures against the spread of COVID-19 virus and has however taken note of our recommendation for compliance in future contracts.</p> <p>The Emergency Expenditure Management Guidelines issued by the Ministry of Finance on 30 June 2023 will help address such issues in future.</p>	<p>Engineer before payments are effected in future contracts.</p>	<p>of compliance with the audit recommendation.</p>	
340-344	<p>Contracts awarded without performance bonds – GH¢18,088,395.</p> <p>Our review showed that the Ministry did not obtain performance bonds in respect of contracts totalling GH¢18,088,395.00 awarded using the COVID-19 Funds.</p> <p>The absence of performance bonds does not provide assurance to the Ministry for compensation in the event of failure on the part of the contractors or the vendors to</p>	<p>We recommended to the Chief Director to ensure that high value procurement contracts are adequately supported with performance bonds issued by financial Institutions licensed and regulated by the Bank of Ghana.</p>	<p>Management responded that these contracts were awarded as part of the COVID-19 emergency intervention measures when the country was under lockdown.</p> <p>Management also stated that it was impracticable for the Ministry to go through competitive tendering to procure emergency services as such single source procurement method was used upon approval from the</p>	<p>Despite that these works were satisfactorily performed; Management will ensure that high value procurement contracts are adequately supported with performance bonds issued by financial Institutions licensed and regulated by the Bank of Ghana in our future contracts.</p>	<p>The subject matter will be noted for future audit engagements to establish Management's level of compliance with the recommendation.</p>	<p>Keep in view</p>

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	perform their part of the contract obligations.		Public Procurement Authority and Companies with proven track records were contracted. Management further stated that they assessed the risk of performance in respect of these Companies and concluded that the risk was low hence the Ministry did not request for performance bonds. The Ministry finally stated that the contracts were executed successfully.			
MINISTRY OF NATIONAL SECURITY						
350-354	Items not channeled through stores – GH¢277,236 We noted that in 2020, the Ministry of National Security procured various office equipment and printed materials at a cost of GH¢277,236.00 for the COVID-19 Operations Room/Command Centre. However, the Store Unit of the Ministry of National Security did not have records of the items procured. We also noted that though the items have been issued out, there were no requisition forms, Store Issue Vouchers and distribution list to indicate	We recommended that the Ministry of National Security should document the receipt and distribution of the items purchased at the Stores Unit	Management responded that the audit finding regarding the above subject matter is well noted by the Ministry and would take steps to implement the audit recommendation by documenting the receipt and distribution of the items purchased at the Store Unit.	Management has duly documented all items purchased during the operational period in the relevant store ledgers through the SRVs and the issues out of stores have also been duly accounted for with the Stores Requisition and Issue Vouchers. These records have been made available for inspection by the Audit Team.	The items have been channeled through the Stores.	Fully implemented

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	<p>beneficiaries to support the transaction.</p> <p>Absence of records on the items at the Stores Unit did not provide evidence on the receipt and distribution of the items purchased. The lapse also exposed the assets to the risk of theft and misuse.</p>					

