

CCAF International Legislative Oversight Program: GHANA

The CCAF partnership with the Ghana Audit Service (GAS)

The GAS (Ghana's supreme audit institution, or SAI) has been conducting performance audits since 2002 and made significant progress during CCAF's previous five-year program (2007-2012). The ILOP is assisting the GAS to further improve the quality of its performance audits and to increase the impact of its audit reports. There is a strong team of CCAF graduate Fellows at the office, who are leaders in performance auditing and environmental auditing. Several of the graduate Fellows have been recognized as AFROSAI-E champions and now often co-facilitate regional performance audit workshops. CCAF is also assisting the GAS in the integration of strategic planning, operational planning, performance measurement and reporting on its performance.

Workshops for the Public Accounts Committee (PAC) are continuing under the ILOP. CCAF held one workshop in 2014 and will deliver more training in the context of the upcoming December 2016 election. The SAI's performance audit reports are being tabled in parliament and reviewed by the PAC.

Background on CCAF and the International Legislative Oversight Program

CCAF-FCVI Inc. (formerly called the Canadian Comprehensive Auditing Foundation) is a non-profit research and educational organization that promotes effective performance audit and oversight of government operations. CCAF's International Legislative Oversight Program aims to contribute to improved transparency, effectiveness and accountability in public resource management in four countries: Cameroon, Ghana, Tanzania and Vietnam. The program runs from 2012 to 2017. It builds upon the success of our previous five-year program (the International Legislative Audit Assistance Program, 2007-2012) and CCAF's history of international engagement, which dates to 1980.

The program's principal activities are Fellowships (for senior auditors) and internships (for SAI managers) in Canada; in-country and regional workshops; online distance education courses; support for SAI management on matters such as performance measurement and strategic planning; and ongoing mentoring and follow-up. Participants in the nine-month Fellowships are required to develop performance audit plans that they will conduct when they return from Canada. Participants in the 3-module training program delivered with AFROSAI-E are required to plan, conduct and report performance audits. Activities are delivered with our many Canadian partners—federal, provincial and municipal audit offices that share their expertise by volunteering to be Fellowship hosts, training co-facilitators, and mentors.

Overview of ILOP results in Ghana

FELLOWSHIPS

FELLOW	YEAR	GENDER	HOST OAG	AUDIT TOPIC
David Amediku	2012-13	Male	Canada	Management of the National Forest Plantation Development Program (Tabled July 2015)
Monalisa Lotsu	2013-14	Female	Canada	Governance of National Apprenticeship Programme by the Council for Technical and Vocational Education and Training (Completed; will be tabled later this year)
Minata Diabor	2014-15	Female	Canada	Management of Health Care Waste
Kwaku Akyena	2015-16	Male	Canada	Regulating Small-Scale Mining for a Sustainable Environment
Mary Arthur	2015-16	Female	British Columbia	Management of Human Effluent by Accra Metropolitan Assembly

Regina Brobbey Safoaa	2016-17	Female	Canada	Sustainability of Sports Facilities
Renée Elorm Tay	2016-17	Female	New Brunswick/ Nova Scotia	Bridging the Gender Gap in Education

Note: Prior to the ILOP, 6 Fellows from Ghana graduated between 2008 and 2012.

MANAGEMENT INTERNSHIPS

INTERN	DATES	GENDER	TOPIC
Johnson Asiedu	May 2014	Male	Strategic and operational planning
Lawrence Ayagiba	Jan 2015	Male	Environmental audit capacity building
George Winful	Sep 2016	Male	Audit Topic Selection and Multi-Year Planning

IN-COUNTRY AND REGIONAL COURSES FOR THE SAI

COURSE	DATE	PARTICIPANTS		
		FEMALE	MALE	TOTAL
Performance Audit Training				
AFROSAI-E 3-module Performance Audit regional course in South Africa Audit topic: Ensuring the Quality and Safety of Drugs in the Market by the Food and Drugs Authority (Completed; will be tabled later this year)	Jun 2013 - Apr 2014	1	2	3
AFROSAI-E 3-module Performance Audit regional course in Mauritius Audit topic: Management of Government Assets Disposal (Completed; will be tabled later this year)	Mar 2014; Oct 2014	1	1	2
AFROSAI-E 3-module Performance Audit regional course in Tanzania Audit topic: Allocation and Disbursement of Petroleum Funds	Feb 2014 - Feb 2015	1	2	3
AFROSAI-E Management Development Program (2 deliveries)	Feb-Mar 2014	21	79	100
Leadership Skills course (two back-to-back deliveries)	Mar 2014	53	147	200
Environmental Auditing workshop	Mar 2015	8	12	20
AFROSAI-E 3-module Performance Audit regional course in Tanzania/Kenya Audit topic: Supply of Goods and Services in Education Programs	May 2016 - Jan 2017	2	1	3
Subtotal:		87	244	331
Stakeholder Relations and Communications Training				
AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 1	Oct 2012	0	2	2
AFROSAI-E and GIZ regional workshop on SAI-PAC Communications Toolkit - 2	Feb 2013	0	1	1
Working with the PAC - Recommendations and Follow-up	Dec 2013	4	21	25
Subtotal:		4	24	28
Total:		91	268	359

ONLINE EDUCATION: ALGONQUIN COLLEGE – FORENSIC ACCOUNTING AND FRAUD INVESTIGATIONS

PARTICIPANT	ENROLMENT DATE	GENDER	# COURSES COMPLETED
Charles Alijah Brown	Jan 2014	Male	10
Emily Buadoo	Jan 2014	Female	10
Julian Ofosuhene Danquah	Jan 2014	Male	10
Rhoda Quayle	Enrolled under previous CCAF program	Female	Final 3 courses completed under ILOP; graduated in 2013-14

CAPACITY BUILDING FOR OVERSIGHT COMMITTEES

EVENT	DATE	PARTICIPANTS		
		FEMALE	MALE	TOTAL
Follow-up and Taking Corrective Action course	Mar 2014	2	16	18
Total:		2	16	18

PARTICIPATION IN REGIONAL AND INTERNATIONAL EVENTS

EVENT	DATE	PARTICIPANTS		
		FEMALE	MALE	TOTAL
AFROSAI-E Management Development Program regional preparatory session	Oct 2013	0	3	3
Training on INTOSAI PMF in Norway	May 2014	0	2	2
Training on INTOSAI PMF in South Africa	Nov 2015	1	2	3
Total:		1	7	8