

**UNIVERSITY FOR DEVELOPMENT STUDIES**

**Internal Audit Directorate**

# **WACWISA PROJECT**



Building Capacities for Sustainable Solutions  
**WACWISA**

DEVELOPMENT STUDIES  
UNIVERSITY FOR

## **AUDIT REPORT FOR THE YEARS 2019-2021**

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## **1.0 EXECUTIVE SUMMARY**

The Internal Audit Directorate was engaged to review the books of WACWISA in line with its mandate as a control arm of the University. The terms of reference included the review of 2019 through to 2021 books of accounts and financial statements among others. The assignment was carried out using a mix of systems based and performance-based approach. Thorough review of the books was done and explanations obtained for related matters. It was found that the Center had basic administrative structure which was in shape and working except the Central Advisory Board and the Academic Research Advisory Board that were yet to be inaugurated. Documentations to all transactions were sufficient including files for students, staff, projects, meetings and conferences. Budgetary discipline was maintained except expenditure control (variance) reports were not prepared. Disbursement-Linked Results (DLR) for institutional readiness (DLR1) was 100% achieved, DLR 2 (Development Impact of ACE Impact Center) was 0% achieved while 6% was achieved for DLR7 (Timeliness and quality of fiduciary management). The other DLRs were progressing steadily. Procurements were in line with the University procurement processes and the Public Procurement Act, 2003, Act 663 (as amended). Fixed Asset Register was not updated and some of the fixed assets were not labeled. The controls were sufficient except for breaches of accounting for advances, tax withholdings and tax remittances. We recommend that budgetary performance reports be included in management reports and that all outstanding breaches should be rectified; unretired advances should be accounted for, unpaid taxes should be paid and space for the Project Administrator should be considered for a more efficient record-keeping. The fixed assets register should be updated and unlabeled assets should all be labeled. The monthly submission of financial report of the center reviewed by the internal audits together with the underlying records would go a long way to improve the percentage score of DLR7.

## **2.0 INTRODUCTION:**

The Internal Audit Directorate was engaged to audit the WACWISA project for the years covering 2019, 2020 and 2021. This was in response to the Center's requirement by the World Bank to get its accounts audited and as part of the University's Internal Controls. The assignment for a period of nine weeks; three weeks for each of the years under consideration. This assignment was carried out as scheduled and the report is hereby submitted. The audit team commend the WACWISA team for the time and general cooperation during the audit.

## **3.0 AUDIT OBJECTIVES:**

This audit was carried out to:

1. assess the adequacy of the accounting and internal control systems to monitor expenditures and other financial transactions and ensure safe custody of the project-financed assets
2. determine whether the Centre management has maintained adequate documentation of all relevant transactions
3. verify that expenditures submitted to World Bank including those submitted in Interim Financial Reports (IFRs), are eligible for the appropriate financing and identification of any ineligible expenditures and
4. verify that the annual Project Financial Statement can be reconciled with the relevant year to date amounts appearing in the Interim Financial Report (IFR) for the fourth quarter of the year.
5. Verify whether external funds have been used in accordance with the conditions of financing agreement
6. Ascertain whether disbursement linked results have been achieved in accordance with the implementation plan of the Centre
7. Goods, works and services financed have been procured in accordance with Financing Agreement and procurement guidelines.
8. All the necessary supporting documents, records and accounts have been kept in respect of all project incomes and expenditures.

9. Find out whether the designated account(s) have been maintained in accordance with the provisions of the Financing Agreement
10. The financial Statements have been prepared in accordance with IPSAS
11. All fixed Assets are accounted for in terms of location, status and condition

#### **4.0 SCOPE**

The scope of this assignment was to cover all aspects of financial administration and procurements of the Project including review of the effectiveness of the internal control system, assets and liabilities verification, compliance with prescribed policies and reliability of financial reports.

#### **5.0 METHOD EMPLOYED**

The Internal Audit Directorate used a mix of systems and performance-based approaches in which the walk-through test was used to determine the strength of controls and full review, examination of all documents and vouchers and systems were done.

#### **5.1 AUDIT PROCEDURES PERFORMED:**

- ❖ Reviewed the Accounting Cycle of WACWISA from originating a transaction to the eventual inclusion in the financial statement.
- ❖ Reviewed the Cash books, bank statements and bank reconciliation statements (reconciling between transfers from UDS to WACWISA on the one hand and WACWISA to other Sub-projects on the other)
- ❖ Verified fixed Assets from the Fixed Assets Register
- ❖ Attended WACWISA Project Site Meetings and participated in inspecting On-going and near completion WACWISA Building Project.
- ❖ Reviewed all payment vouchers of WACWISA and sub-projects
- ❖ Reviewed technical reports from projects to which disbursements were made.
- ❖ Reviewed the WACWISA trail balances for each of the 2019, 2020 and 2021

## **6.0 BASIS OF ASSURANCE:**

The audit was carried out following the international professional practice of internal auditing (IPPF) and guided by International Auditing Standards. The audit requires, planning of the assignment, embarking on field work, reporting and making **follow-ups**.

We conducted our internal audit work in accordance with acceptable regulations, laws, policies, manuals and best practices. Appropriate Internal Audit procedures, regulations and ethical principles were well considered and complied with in arriving at our conclusions and recommendations.

We planned and performed our internal audit work to obtain reasonable assurance that the systems were operating as prescribed. Our work included an examination of the various protocols agreed upon by WACWISA and World Bank , University Policies and Procedures and relevant National Laws such as the public procurement Act 2003 Act 663 (as amended), The Public Financial Management Act 2016, Act 921 internal controls of WACWISA, UDS policies and procedures, Financial Management Manual of WACWISA, WACWISA's procurement manual and the regional operations manual of the Africa higher education Centre of Excellence for development impact (ACE impact).

## **7.0 LIMITATIONS:**

The team visited only the construction site for WACWISA building but was unable to visit the fields for research activities of WACWISA and its sub-projects as those activities had already taken place and some had even closed out.

## **8.0 SUMMARY OF SIGNIFICANT FINDINGS AND RECOMMENDATIONS:**

The following are the summary of significant findings and recommendations

### **8.1 A Designated Project Account for WACWISA**

An account has been designated for WACWISA as per requirement of the Financing Agreement.

### **8.2 Documentation of transactions and activities of sub-boards**

The review by the audit team revealed that documentation relevant to the Centre's operations in terms of administration and finances were all in-tact especially on various

sub-boards and sub-projects. Except that those of the Central Advisory Board and Academic and Research Advisory Board were not available for inspection.

We recommend that the constitution of relevant advisory boards yet to be constituted should be done to facilitate the operation of the Centre.

### **8.3 Budgetary Discipline and Reporting**

Expenditures submitted to World Bank including those submitted in Interim Financial Reports (IFRs), are eligible for the appropriate financing. Various analysis of expenditure variances could not be seen for decision making and control purposes.

We recommend that WACWISA should continue to maintain the budgetary discipline and comprehensive reports on the overall performance of the budget be presented to management for decision making

### **8.4 Disbursement Linked Results**

Disbursements were based especially for sub-projects were based on progress reports submitted to the Centre. Subsequent releases were then made upon satisfactory assessment of the output or outcomes of the sub-project. Student enrollment on WACWISA scholarship were also in line with center's objective. DLR1 Institutional readiness at the time of the audit was 100% while timelines and quality fiduciary management was 11%.

We recommend that this practice should be maintained and that releases/advances for all project activities must be accounted for together with performance reports. All financial information regarding budgets and expenditures submissions and budget performance reports should be prepared by the Project Accountant. Internal audit should take the centre stage of verifying all transactions and issuing monthly reports in good time alongside financial reports produced by the Accountant.



## **8.5 Procurements**

Procurements were planned and made in line with the UDS procurement procedures and the Public Procurement Act ACT663, 2003 (as amended).

We recommend that value for money be pursued at all times in the procurement of goods, works and services.

## **8.6 Financial Statements**

The Financial statements were prepared on cash basis for reporting purposes to the World Bank and because of this, assets and related depreciations could not be captured.

We recommend that because of the term nature of the Project, and for inclusion in the university's books and hence its financial statements, assets should be recorded based on International Public Sector Accounting Standards (IPSAS).

## **8.7 Adequacy of accounting and internal controls systems to monitor expenditures and other financial transactions**

The Accounting and internal controls were adequate but compliance was poor in the following respect:

### **8.7.1 Improper record keeping of payment vouchers.**

We observed that the payment vouchers were not serially filed according to voucher number and or dates and payment vouchers were not regularly raised for direct bank transfers

We recommend that the payment vouchers should be serially filed accordingly to facilitate easy access to the records and location of the documents during post audit work  
We also recommend that payment vouchers should be raised and attached to the letters of bank direct transfers for pre-auditing

## **8.8 Cash Management**

### **i. Advances above the advance threshold**

During our review of the WACWISA Project payment vouchers for 2019, 2020 and 2021, we observed that money advanced to administrative staff at four different times for various activities were above the advances threshold of GHS10,000.

We recommend that WACWISA Project management should comply with the procedures in the Project Financial Manual to ensure financial discipline

## **8.9 Tax irregularities**

### **ii. Taxes withheld but not paid**

The audit team observed that taxes withheld amounting to GH¢1,048.41 were not paid to Ghana Revenue Authority (GRA) as required by the Income Tax Act, 2015, Act 869.

We recommend that efforts be made by the Project Accountant to always remit withheld taxes to the Ghana Revenue Authority within the stipulated period to avoid imposition of penalties for delayed payments or non-payments.

### **iii. Non-deduction of withholding Taxes**

We also noted that an amount of **GH¢ 2,959.80** was not withheld and paid to GRA during the period of our audit as required by law.

To avoid the imposition of penalties for non-withholding of taxes, we advise that all payments on which taxes are supposed to be withheld are withheld and paid to the GRA on or before the 15<sup>th</sup> of the following month

### **iv. Delay in payment of withholding Taxes**

We noted that WACWISA delayed in paying withholding taxes deducted amounted to **GH¢ 2,217.03** and PAYE amounted to **GH¢ 1,119.24** from suppliers and staff respectively to GRA on or before the 15<sup>th</sup> of the preceding month

We recommend that efforts be made by the Accountant to always remit retained taxes to the GRA within the stipulated period to avoid imposition of penalties for delayed payments

#### **v. Late payment of staff SSNIT contributions**

We also noted an amount of **GH¢ 2,317.80** as staff SSNIT contributions was not paid immediately to the SSNIT as required by the law.

We recommend that efforts be made by the Accountant to always remit statutory deductions to the SSNIT within the stipulated period to avoid imposition of penalties for delayed payments

### **8.10 Assets Management**

#### **i. Unlabeled Fixed Assets**

During our review of the fixed assets register, we noticed that all the office equipment, furniture, air conditioners and ceiling fans were present but not labeled.

We recommend that the Assistant Registrar/Administrative Coordinator should ensure that all the fixed assets at the Centre are properly labeled for easy identification of WACWISA assets

#### **ii. Failure to update the Fixed Assets Register**

We noted that all the air conditioners and ceiling fans at the Centre were not captured in the fixed assets register

We recommend that the officer in charge of the Centre should ensure that all fixed assets are registered in the fixed assets register and it should be updated as and when new fixed assets are acquired.

## **9.0 DETAILED FINDINGS AND RECOMMENDATIONS:**

### **9.1 A Designated Project Account for WACWISA**

An account has been designated for WACWISA as per requirement of the Financing Agreement.

**Criteria:** Project Financing Agreement which requires the opening of a bank account for ACE impact project

**Condition:** a designated WACWISA project account has been obtained from its inception

**Cause:** A requirement before the funds are released

**Effect:** ensures monitoring of project performance

**Recommendations:** The project management should keep up with compliance of the various provisions of the agreement

### **9.2 Documentation of transactions and activities of sub-boards**

The review by the audit team revealed that documentation relevant to the Centre's operations in terms of administration and finances were all in-tact especially on various sub-boards and sub-projects. Except that those of the Central Advisory Board and Academic and Research Advisory Board were not available for inspection.

**Criteria:** WACWISA governance structure within the larger university structure.

**Condition:** sub-boards, other than the academic and research advisory board, that report to the Central Advisory Boards (CAB) have been formed but the Central Advisory Board is yet to be constituted,

**Cause:**

**Effect:** A review process by the CAB before a report gets to UDS council is broken

**Recommendation:** The advisory boards yet to be constituted should be done to facilitate the operation of the Centre and if not necessary, then the governance structure be amended.

### 9.3 Budgetary Discipline and Reporting

Expenditures submitted to World Bank including those submitted in Interim Financial Reports (IFRs), are eligible for the appropriate financing. Various analysis of expenditure variances could not be seen for decision making and control purposes.

**Criteria:** Financing Agreement

**Condition:** Various IFRs are reconciled with those reports submitted to World Bank. However, internal control (expenditure variance) reports are not prepared for decision making purposes.

**Cause:** The absence of Central Advisory Board

**Effects:** costs overruns might not be spotted in good time and controlled

**Recommendation:** We recommend that WACWISA should continue to maintain the budgetary discipline and comprehensive reports on the overall performance of the budget be presented to management for decision making.

### 9.4 Disbursement Linked Results (DLR)

Disbursements were based especially for sub-projects were based on progress reports submitted to the Centre. Subsequent releases were then made upon satisfactory assessment of the output or outcomes of the sub-project. Student enrollment on WACWISA scholarship were also in line with center's objective.

**Criteria:** Seven (7) Disbursement Linked Indicators (DLIs) provided for in the project agreement.

**Condition:** DLR1: Institutional readiness at the time of the audit was 100% while timelines and quality fiduciary management was 11%. **Appendix A** gives the state of all DLRs.

**Cause:** COVID- 19 delayed some of the planned activities

**Effect:** poor performance of some of the DLIs

**Recommendation:** We recommend that this practice should be maintained and that releases/advances for all project activities must be accounted for together with performance reports. All financial information regarding budgets and expenditures submissions and budget performance reports should be prepared by the Project

Accountant on monthly basis. Internal Audit should be at the center stage of verifying all transactions and issuing monthly reports in good time alongside financial reports produced by the Accountant.

## **9.5 Procurements**

Procurements were planned and made in line with the UDS procurement procedures and the public procurement Act ACT663, 2003 (as amended).

**Criteria:** The University Procurement Policy and the Public Procurement Act of Ghana, 2003, Act 663 (as Amended)

**Condition:** all procurement were carried out by the University using the University's procurement structure together with WACWISA.

**Cause:** Strong Internal Controls over procurements in the University.

**Effect:** Value for money Procurement of goods, works and services

**Recommendation:** Value for money should be pursued at all times in the procurement of goods, works and services.

## **9.6 Financial Statements**

The Financial statements were prepared on cash basis for reporting purposes to the world bank and because of this, assets and related depreciations could not captured.

**Criteria:**

World Bank Reporting Requirement and International Public Sector Accounting Standards (IPSAS)

**Condition:** the financial statements are produced on cash basis.

**Cause:** World Bank's reporting requirement

**Effect:** Presentation makes it difficult to include the non-current assets in the university's books.

**Recommendation:**

We recommend that because of the term nature of the Project, and for inclusion in the university's books and hence its financial statements, assets should be recorded based on International Public Sector Accounting Standards (IPSAS).

## **9.7 Improper accounting records keeping:**

### **Criteria:**

Professional Accounting practice requires ensuring the right vouchers are attached to the payment vouchers, filed in an orderly manner and preserved for future reference when required.

### **Condition:**

We observed that the account officer does not keep and preserve financial and accounting records appropriately. Most of the payment vouchers were not properly filed and some supporting documents were also wrongly attached.

### **Cause:**

Shortage of skills by the accounts officer relating to project accounting and filing.

### **Effect:**

It can lead to loss of valuable documents. It could also make it difficult to make references.

### **Recommendation**

We recommend that a systematic and chronological order of filing of financial records should be done with the right labels for safety and easy reference. There could also be training sessions for the schedule staff on this.

### **Client's Response:**

No PVs were prepared through ACCPAC initially because of shortage of staff. However.....

## **9.8 Non-Retirement of Advances – GH¢600.00 and USD1,315.20**

### **Criteria:**

Regulation 102(2) of the Public Financial Management Regulations states that imprest issued for making a particular payment or group of payments shall be fully retired within ten days after completion of the activity. Sub-regulation (3) states that unretired imprest shall be charge to the personal name of the principal spending officer or the holder of the imprest or the ultimate recipient of the imprest, as appropriate. Also, point 6 (6) of the financial management manual of Africa Centre of Excellence (ACE III) Project states that officials

who received cash advance must retire the advance within 14 days after completion of the task for which the cash was received.

**Condition:**

We observed during our review that cash advances of GHS600 and USD1315.20 to an officer meant for a trip to Kigali-Rwanda for a programme which was cancelled because of the COVID-19 was not retired. See details in **Table 5 of the Appendix**

**Cause:**

Non-enforcement of the guidelines of point (6) of the ACE III Project Financial Manual

**Effect:**

This practice of failing to retire imprest and advances granted for specific programmes could lead to abuse of the system and inability to secure donor funding in future.

**Recommendations:**

We recommend that the officer be made to retire to the University and WACWISA various sums advanced.

We further recommend that staff who failed to retire their imprests be charged to the personal name of the principal spending officer or the holder of the imprest or the ultimate recipient of the imprest, as appropriate as stated in sub-regulation (3) of Regulation 102 of PFM Regulations, 2019 L.I. 2378

**Client's Response:**

Please, I was told the trip could come at any moment after the COVID. It is evidenced that the trip will not come. I will therefore take steps to refund the advance. Meanwhile the cedi equivalent of US\$1315.20 plus GHS 600. I did not receive the money in USD.

**9.9 Cash Advance exceeding stated threshold of GHS10,000.00**

**Criteria:**

Point 6 (6) of the financial management manual of Africa Centre of Excellence (ACE III) Project states that no cash advance will exceed Ten Thousand Ghana Cedis (GHS10,000.00)



**Condition:**

Contrary to the above provision, we observed that cash advances to administrative staff at four different times exceeded the threshold of Ten Thousand Ghana Cedis. (**Table 1 in Appendix**)

**Cause:**

Non-enforcement of control guidelines in the Centre's Financial Manual

**Effect:**

Non-adherence to procedures will lead to system failure and loss of donor confidence

**Recommendation:**

We recommend that the schedule accountant should ensure that all laid down procedures are strictly adhered to.

**Client's Response:**

This refers to cash to be held by the Accountant/Administrator for running of office.

**9.10 Non-payment of withholding taxes- GH¢ 1,048.41**

**Criteria:**

Section 117 (1) of Income Tax Act 2015, (Act 896) states that a withholding agent shall pay to the Commissioner General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

**Condition**

We noted that the Project failed to remit withholding taxes of **GH¢1,048.41** deducted from payments made from suppliers and service providers to GRA as required by section 117 (1). (see **Table 2 in Appendix**)

**Cause:**

The Accountant did not pay much attention to tax regulations

**Effect:**

A person who fails to pay tax on or before the date on which the tax is payable is liable to pay an interest on the tax amount due for the period for which any of the tax is outstanding. The interest

is calculated as 125% of the statutory rate, compounded monthly and applied to the amount outstanding at the start of the period.

### **Recommendation**

To avoid imposition of penalties for delayed payment of tax collected by the Centre we advise the Accountant to remit the retained tax to GRA on or before the 15<sup>th</sup> of the following months and desist from such acts in future transactions.

### **Client's Response:**

The taxes have been paid and measures have been put in place to ensure prompt payment of withholding taxes.

### **9.11 Non deduction of withholding taxes- GH¢ 2, 959.80**

#### **Criteria**

Section 117 (1) of Income Tax Act 2015, (Act 896) says a withholding agent shall pay to the Commissioner General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

#### **Condition**

We noted that the Centre failed to deduct some withholding taxes. A total of **GH¢ 2, 959.80** of Withholding Taxes (WHT) were not withheld and paid to GRA for the period of our audit as required by law. See details in **Appendix**

#### **Cause:**

Much attention is not attached to the relevance of taxes

#### **Effect**

Section 117(3) of the Income Tax Act 2015, (Act 986) states that a withholding agent who fails to withhold tax in accordance with this Division shall pay the tax that should have been withheld in the same manner and at the same time as tax that is withheld. The violations of this provision can cause penalties for the Centre

## **Recommendation**

To avoid imposition of penalties for delayed payment of tax collected by the Centre we advise the Accountant to remit the retained tax to GRA on or before the 15<sup>th</sup> of the following months and desist from such acts in future transactions.

## **Client Response**

Most of these relate to funds advanced to field work. Personnel on the project have now been taken through withholding of taxes for payments

### **9.12 Late payment of withholding taxes - GH¢ 3,336.27**

#### **Criteria**

Section 117 (1) of Income Tax Act 2015, (Act 896) enjoins a withholding agent shall pay to the Commissioner General within fifteen days after the end of each calendar month a tax that has been withheld in accordance with this Division during the month.

#### **Condition**

We noted that the Centre delayed to pay withholding taxes of **GH¢3,336.27** deducted from suppliers to GRA on or before the due date. (**Table 3 in Appendix**)

#### **Cause:**

The project accountant did not pay much attention to tax regulations

#### **Effect**

A person who fails to pay tax on or before the date on which the tax is payable is liable to pay an interest on the tax amount due for the period for which any of the tax is outstanding. The interest is calculated as 125% of the statutory rate, compounded monthly and applied to the amount outstanding at the start of the period.

#### **Recommendation:**

We recommend that all mandatory payments should be made within the time frame allowed to avoid any sanction.

#### **Client Response**

Personnel/Officers have been put in charge of processing and payment of withholding taxes

### **9.13 Late Payment of employees SSNIT contribution**

**Criteria:**

Section 3(3) (a) (b) of the National Pension Act, 2008 states that out of the total contribution of eighteen and a half per centum an employer shall within fourteen days from the end of each month transfer the following remittances to the mandatory schemes on behalf of each worker (a) thirteen and half per centum to the first tier mandatory basic national social security scheme; and (b) five per centum to the second tier mandatory occupational pension scheme.

**Condition:**

We observed that employee's social security contributions for some months were not paid within the mandatory period. (See **Table 4 in Appendix**)

**Cause:** delay in the registration processes of WACWISA

**Effect:**

Section 10 of the National Pension Act, 2008 states that an employer who fails to remit total contributions within the time stipulated in subsection (3) commits an offence and is liable on summary conviction to a fine of two thousand penalty units or to a term of imprisonment for two years or to both.

**Recommendation:**

We recommend that all mandatory payments should be made within the time frame allowed to avoid any sanction

**Client Response**

The delay was caused by prolonged processes of registering WACWISA as employer separate from UDS. This was resolved and payments now made on time.

## **9.14 Unlabelled Assets**

### **Criteria**

Stores Regulations 1984, Sub-regulations 1511 and 1513 respectively states that every item of plant or machinery shall have a Departmental number allocated to it on receipt. The departmental plant number shall be clearly and conspicuously written on the item of plant or machinery for easy identification.

### **Condition**

Contrary to the provision above, we observed that the 2 desktop computers, 2 printers, 1 photocopier, all furniture, air conditioners and ceiling fans of the project were not labeled.

### **Cause**

The Project Administrator had not taken prompt action to ensure that all assets are properly labeled.

### **Effect**

Assets without proper serial numbers can easily be stolen or illegally moved to another Directorate or Department without the prior knowledge of the user facility.

### **Recommendation:**

The responsible officer(s) should ensure that all assets are promptly and accurately labeled.

### **Client Response:**

Your audit observation is well acknowledged. Processes for the award of contract for the labelling of furniture, cabinets and ceiling fans had started before the commencement of the audit. The work is currently on-going and is expected to complete by 30<sup>th</sup> April 2022.

## **9.15 Failure to Capture Assets in the Assets Register**

### **Criteria**

Public Financial Management Regulations, 2019 (L.I. 2378) Sub-regulation 156 stipulates that the Principal Spending Office of a covered entity shall establish a Fixed Assets Coordinating Unit to assist the Principal Spending Office to take inventory of Fixed Assets; keep records on Fixed Assets; among other things and to update the Assets Register after every acquisition, disposal or transfer.

**Condition**

A Fixed Assets Register was maintained for the Project. However, our audit reveals that, the air conditioners and the ceiling fans of the project were not captured in the fixed assets register as required.

**Cause**

Failure on the part of those charged to ensure strict adherence to the above regulations resulted to this anomaly.

**Effect**

The WACWISA Project stands the risk of losing these assets to some unscrupulous individuals.

**Recommendation**

We urged management to ensure that the schedule officer updates the fixed assets register regularly to ensure up to date tracking of the Project assets.

**Client Response:**

Your audit observation is well acknowledged. Our Asset Register has since been updated with the said items

**CONCLUSION**

In all regards, the Audit was a success. We believe that the issues brought into this report when considered, will bring a tremendous improvement to enhance value addition to the processes and operations of WACWISA to achieve its objectives.

**ACKNOWLEDGEMENT**

We wish to thank the Director of WACWISA for the opportunity given to the Internal Audit Directorate to help WACWISA achieve its objectives. We also acknowledged the efforts of the management team of the Centre for their attention, cooperation and massive support given to us throughout the audit.

**APPENDIX:****Table 1 : Number of Payments Exceeding threshold of GHS10,000**

| S/N | DATE      | PV#    | DETAILS                                     | PAYEE             | AMOUNT<br>(GHS) |
|-----|-----------|--------|---|-------------------|-----------------|
| 1   | 5/7/2021  | 211043 | Fund for field activities                   | Bernard<br>Alando | 14,250.00       |
| 2   | 28/7/2021 | 211024 | Fund for Project Activities                 | Bernard<br>Alando | 35,000.00       |
| 3   |           | 211042 | Fund for Project Field<br>Activities        | Bernard<br>Alando | 30,000.00       |
| 4   | 17/9/2021 |        | Payment for ACE Impact<br>Capacity Building | Mohammed<br>Hardi | 29,273.00       |

**Table 2: Withheld Taxes Not Paid**

| DATE       | PV#    | DETAILS                         | AMT<br>WITHELD |
|------------|--------|---------------------------------|----------------|
| 27/09/2021 | 210473 | Placement of Advert             | 185.01         |
| 24/06/2021 | 209205 | Supply of Office<br>Consumables | 863.40         |
|            |        | TOTAL                           | 1,048.41       |

**Table 3: Delayed Payment of Withholding Taxes**

| DATE       | PV#    | DETAILS                            | AMT. GH¢        | DATE PAID  |
|------------|--------|------------------------------------|-----------------|------------|
| 20/05/2021 | 211079 | 5th ACE Regional Conference in Ksi | 2,102.40        | 29/10/2021 |
| 20/05/2021 | 210846 | Placement of half page advert      | 114.63          | 15/10/2021 |
| 29/10/2020 | 42     | PAYE for September, 2020           | 1,119.24        |            |
|            |        | <b>TOTAL</b>                       | <b>3,336.27</b> |            |

**Table4 : Delayed Payment of Employee SSNIT Contribution**

| DATE       | DETAILS  | AMOUNT GH¢ |
|------------|--|------------|
| 20/10/2020 | SSNIT contribution for April, 2020 to Sept. 2020 | 2,317.80   |

**Table 5: Unretired Advances on Kigali Trip**

| UNRETIRED ADVANCES |                        |                      |         |          |
|--------------------|------------------------|----------------------|---------|----------|
| DATE               | DETAILS                | PAYEE                | AMT GH¢ | AMt(USD) |
| 4/3/2020           | Perdiem: local/foreign | Mr. Alhassan Iddrisu | 600.00  | 1,315.20 |

**Table 6: Non-deduction of withholding taxes**

| DATE       | PV #   | DETAILS  | CHEQ# | PAYEE                  | AMOUNT   | WTHT                   |
|------------|--------|--|-------|------------------------|----------|------------------------|
| 13/08/2021 | Cash   | Payment for use of data collection equipment (CAPI Device)                     | Cash  | Francis Saa Dittoh     | 4,895.00 | 367.13                 |
| 13/08/2021 | Cash   | Payment for ICT & Data Management support (External Expert)                    | Cash  | Francis Saa Dittoh     | 7,500.00 | 562.50                 |
| 20/01/2021 | Cash   | Payment for coordinating and management of Project Activities-Sept to Dec.2020 | Cash  | Prof. F.K. Abagale     | 7,000.00 | 700.00                 |
| 16/05/2021 | Cash   | Payment for REACH Enumerators Training Program                                 | Cash  | Nuoyuon Empire Hotel   | 5,670.00 | 425.25                 |
| 2/14/2021  | 6      | Request for funds for IRADS 2020 conference exp. (19,265.00)                   | 26    | Dr. Sylvester Ayambila | 5,900.00 | 590.00                 |
| 05/07/2021 | 211043 | Funds for field activities-CRES  |       | Bernard Alando         | 4,200    | 315.00                 |
|            |        | <b>TOTAL</b>   |       |                        |          | <b><u>2,959.80</u></b> |