

UNIVERSITY FOR DEVELOPMENT STUDIES

Internal Audit Directorate

WACWISA PROJECT



WACWISA

Building Capacities for Sustainable Solutions



**UNIVERSITY FOR
DEVELOPMENT STUDIES**

**AUDIT REPORT FOR THE PERIOD JANUARY
TO JUNE 2025**

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1.0 EXECUTIVE SUMMARY

We conducted the third-quarter 2025 audit of the West African Centre for Water, Irrigation, and Sustainable Agriculture (WACWISA) under the University for Development Studies (UDS) in line with our mandate to provide independent assurance on the Centre's operations. The purpose of the audit was to assess the policies, procedures, governance structures, and overall management of the Centre's activities within the framework of the Africa Centre of Excellence for Development Impact (ACE Impact) initiative.

The audit specifically covered the period January to June 2025, representing the first six (6) months of the financial year, and focused on both financial and non-financial activities. The financial review examined areas such as budget execution, fund utilisation, procurement processes, internal controls, and reporting compliance, while the non-financial review assessed achievements under the Disbursement Linked Indicators (DLIs), institutional governance, and programme delivery.

The scope of the audit was designed to determine whether WACWISA operated in accordance with applicable laws, donor requirements, University policies, and sound financial management principles, and to evaluate the extent to which the Centre achieved its stated objectives during the review period.

1.1. Summary of Significant Findings and Recommendation

The following significant findings and recommendations were observed during our audit:

A. Tax Irregularity

1.1.1. Late Payment of Withholding Tax GHS318,380.67.

Condition

Our review showed that a total of **GHS318,380.67** in withholding tax was remitted after the statutory deadline.
(See appendix 1)

Recommendation

Management should ensure that all taxes are paid promptly within the stipulated period

1.1.2. Late Payment of Withholding VAT-GHS21,573.60

Condition

Our review revealed that a total of **GHS21,573.60** in withholding VAT was not remitted to the Ghana Revenue Authority (GRA) within the required statutory period. The payment was made after the deadline, constituting a breach of the VAT Act (appendix 2).

Recommendation

- Management should put in place stronger internal controls to ensure all tax obligations are monitored and paid within the statutory deadlines.
- Staff responsible for tax compliance should be provided with adequate training to avoid recurrence of such errors.
- A compliance calendar with automated reminders should be instituted to track and alert management ahead of due dates.
- Periodic supervisory reviews of tax remittances should be conducted to provide additional assurance of timely compliance.

B. Procurement Issues

1.1.3. Contracts in Procurement Plan but not Awarded

Condition

From analysis of documents made available to the audit team, we noticed the following as per the table below.

See appendix 3 for details

SN	TYPE OF CONTRACT	AMOUNT GHS	COMMENT
1	Price quotation contracts	36,003.18	Processed to evaluation stage but the contracts were not awarded due to lack of funds. Efforts are made to continue the process.
2	National competitive tender contracts	4,628,695.68	Processed to evaluation stage but the contracts were not awarded due to lack of funds. The process will continue immediately funds are available.

Recommendation

We recommend that management should hasten with the price quotation contracts to be completed.

Efforts should be made to let government release the funds for the completion of the national competitive tender contracts

1.1.4. Contracts Awarded Delivered and Paid in the Procurement Plan

Condition

We observed from our engagement with the Procurement Directorate that contracts to a total of GHS362,328.82 were awarded, executed and paid for within the period of our audit. The table below gives the details.

CONTRACTS AWARDED, DELIVERED AND PAID						
SN	NARRATION	CONTRACT SUM (GHS)	EX. RATE	CONTRACT SUM (USD)	AMOUNT PAID (GHS)	COMMENT
1	Construction of U-Drain for WACWISA - 2025	115,115.00	14.52	7,928.03	53,507.62	Done, payment in process
2	Construction of Pavement for WACWISA Car Park – 2025	149,895.00	14.52	10,323.35	149,895.00	Done, payment in process
3	Supply of Stationery for WACWISA - 2025	47,875.00	14.56	3,288.12	47,875.00	Done and paid
4	Supply of Toners and Cartridges for WACWISA – 2025	99,153.60	14.56	6,810.00	99,153.60	Done and paid
5	Supply of Cleaning Materials for WACWISA – 2025	<u>11,897.60</u>	<u>14.56</u>	<u>817.14</u>	<u>11,897.60</u>	Done and paid
	Totals	<u>423,936.20</u>		<u>29,166.64</u>	<u>362,328.82</u>	

Commendation

We commend management for the proactiveness as we urge this practice to continue.

C. Others

1.1.5. DLI 1: Institutional Readiness – 100% Achieved

Condition

All requirements were fully met and verified.

Commendation

Management is commended for achieving full compliance in institutional readiness.

1.1.6. DLI 2: Development Impact of ACE – 100% Achieved

Condition

All indicators under this category were fully achieved.

Commendation

Management is applauded for demonstrating impact consistent with ACE expectations.

1.1.7. DLI 3: Quantity of Students (Gender & Regional Focus) – 100% Achieved.

Condition

28 new Master's students were reported and verified. Other categories (PhD, short courses) recorded no new enrolments this round, but cumulative targets were verified.

Commendation

The Centre is commended for achieving the overall student enrolment targets.

1.1.8. DLI 4: Quality of Education & Research – 100% Achieved

Condition

All indicators were reported and verified in full.

Commendation

WACWISA is commended for maintaining high standards of quality in education and research.

1.1.9. DLI 5: Relevance of Education & Research – 98% Achieved

Condition

External revenue and entrepreneurship targets were fully achieved; however, internships achieved only 76%.

Commendation and Recommendation

The Centre is commended for meeting external revenue and entrepreneurship targets, but management is encouraged to strengthen industry linkages to improve internship placements.

1.1.10. DLI 6: Fiduciary & Financial Management – 100% Achieved

Condition

With regards to fiduciary and financial management, the achievement was 100%. This however did not include Procurement Quality which was not assessed for the period.

Commendation

Management is commended for strong financial reporting and transparency.

1.1.11. DLI 7: Institutional Impact – 100% Achieved

Condition

All sub-indicators were fully achieved.

Commendation

Management is commended for ensuring institutional reforms were fully implemented.

1.1.12. Budget versus Actual Performance

Condition

The project had a budget of SDR 4,902,282 (USD 6,904,625) against which actual earnings were SDR 4,821,209 (USD 6,790,439), leaving an outstanding payment due of SDR 61,817 (USD 87,065) for achieved results, bringing the total to SDR 4,883,026 (USD 6,877,504), representing 99.6% of the budget in SDR terms and 98% in USD terms achieved, with variances arising from internships (76% achieved, shortfall USD 27,119), while all other DLIs were fully achieved (100%).

Commendation

WACWISA management is commended for successfully securing over 6.79 million USD in earned disbursements, reflecting strong alignment between reported achievements and financial performance.

This demonstrates effective programme management, financial accountability, and achievement of most DLIs.

Recommendation

Management should liaise with the funding agency to ensure timely disbursement of the outstanding 61,817 SDR (87,065 USD).

2.0 INTRODUCTION

WACWISA-UDS was established in 2019 as one of the Africa Centre of Excellence (ACE) Impact Projects funded by the Government of Ghana and the World Bank. ACE initiated the project together with other funding agencies to discover new and developing avenues to advance the borders of knowledge.

The focus of WACWISA is mainly on research and technology developments in water resource management, irrigation, and sustainable agriculture. The mission is to create a platform to develop the skills and knowledge of young men and women to provide practical and sustainable solutions to challenges of water resources, irrigation, and agricultural development.

WACWISA has built capacities of graduate students through Short Courses, Masters, and PhD programmes, as well as promoting teaching and learning strategies/opportunities for the next generation of academics, and industry experts to address the issue of low technology.

WACWISA's core vision for the period of the project is to be a leading World-class Academic and Research Centre specializing in irrigation, water resources, sustainable agriculture, and climate change.

The core values of WACWISA that guide its training and research include Quality and Excellence, Unity in Diversity, Diligence and Integrity, Coaching and Mentoring, and Shared Governance and Responsibility.

WACWISA under the five-way management board system together with the University Management under the leadership of the Vice Chancellor ensure that the Centre's Financial and Procurement Manuals as well as other laws of the Republic of Ghana are followed to ensure transparency, avoid fraud and corruption.

3.0 BACKGROUND

The report presents the findings and recommendations of the third quarter Audit carried out by the Internal Audit Directorate of UDS. The purpose of the Audit was to evaluate the efficiency, effectiveness, and adequacy of controls and operations of the project, identify weaknesses if any, and provide recommendations for improvement

The planning and execution of the internal audit work were designed to obtain reasonable assurance that the Financial and Procurement Systems under review were operating in accordance with relevant laws and WACWISA policies. To attain this, we examined various policies and procedures of the WACWISA-UDS, internal controls, and other relevant national laws, such as the Public Procurement Act, 2003 (Act 663) as amended, the Public Procurement Manual, and the Public Financial Management Act, 2016 (Act 921), the Public Financial Management Regulation 2019 (L.I 2378), the Value Added Tax Act, 2013 (Act 870) to provide a comprehensive and reliable valuation of financial management, procurements, and contracts administration and management.

4.0. BASIS OF ASSURANCE

The assurance provided in this audit report is based on the application of generally accepted auditing standards, relevant provisions of the Public Financial Management Act, 2016 (Act 921), the Public Procurement Act, 2003 (Act 663 as amended by Act 914), the Income Tax Act, 2015 (Act 896), the VAT Act, and the terms of the World Bank/ACE grant agreement.

The assurance expressed is therefore limited to the information and evidence made available to the audit team during the course of the assignment. While the audit procedures provide a reasonable basis for forming conclusions, they do not guarantee absolute assurance due to inherent limitations in internal controls and the possibility of human or system errors.

5.0.OBJECTIVES OF THE AUDIT

The main objective of the WACWISA Audit was to evaluate the financial management, procurement procedures, internal controls, and compliance with the project policies and national laws.

The audit was conducted to ascertain the following:

- to assess the achievement of DLIs following the implementation policy of the Centre

- ascertain whether the procurement procedures and processes are complied with the Public Procurement Act, 2003 (Act 663) as amended
- to evaluate the financial accounting controls of the Centre to ensure procedures are followed
- to examine the timely and accuracy of the preparation of the Bank Reconciliation Statement
- to assess the accuracy and reliability of the system being used

6.0.SCOPE OF THE AUDIT

The audit covered the operations of the West African Centre for Water, Irrigation, and Sustainable Agriculture (WACWISA) under the University for Development Studies (UDS) for the period January to June 2025. The review examined both financial and non-financial activities in line with applicable laws, donor requirements, and institutional policies.

7.0. APPROACH AND METHODOLOGY

In conducting the Audit, the following procedures were used:

- Conduct interviews with the project management to have much understanding of the project
- Acquired all the necessary documents needed for the Audit
- Examination of all the necessary documents for the project
- Enquired all the feedback from the previous Audit

The following risk areas were considered in the preparation of the Audit programme:

- Spending above the approved budget
- Procurement laws and other tax laws may not be followed
- Spending within the timeline of the project
- The risk of Bank Reconciliation Statement not prepared on time and not reviewed
- Accuracy and reliability of transactions in the system

8.0.FINANCIAL PERFORMANCE ANALYSIS (JANUARY – JUNE 2025)

Our review of WACWISA's financial statements for the period January–June 2025 revealed the following:

8.1.Funding Inflows:

No disbursements were received from the World Bank/IDA or the Government of Ghana during the period.

Operations relied solely on Other Receipts from Other Projects amounting to USD 285,681.99, and on an opening bank balance of USD 811,433.54.

8.2.Expenditure Patterns:

Total expenditure amounted to USD 440,201.33 for the six months.

Spending was concentrated on:

Learning & Teaching Environment (USD 105,020.71; 42%)

Governance & Administration (USD 87,548.77; 35%)

Training of MSc/PhD Students (USD 53,452.16; 22%)

Minimal allocations were made to Research Capacity Building (USD 2,810.46; 1%), while Partnerships and Visibility activities received no funding.

8.3.Cumulative Position:

Since project inception, WACWISA has received USD 6.43m and expended USD 7.22m, of which USD 1.99m (28%) relates to Other Project Expenses.

Closing bank balance as of June 2025 was USD 656,914.19.

9. DETAIL FINDINGS AND RECOMMENDATIONS

A. Tax Irregularities

9.1.Late Payment of Withholding Tax GHS318,380.67

Section 117(1) of the Income Tax Act, 2015 (Act 896) states that a withholding agent shall pay to the Commissioner-General within 15 days after the end of each calendar month, a tax that has been withheld in accordance with this division during the month.

Condition

Our review showed that a total of GHS318,380.67 in withholding tax was remitted after the statutory deadline (appendix 1)

Cause

This was due to an error by the staff making the payment.

Effect

Late payment of taxes is an offence to the laws of Ghana. There can be legal sanctions for failing to abide by the law

Recommendation

Management should ensure that all taxes are paid promptly within the stipulated period

Management Response

Noted

9.2.Late Payment of Withholding VAT-GHS21,573,60

Criteria

Section 52 of the Value Added Tax Act, 2013 (Act 870) as amended requires that withholding VAT deducted from payments to suppliers or service providers be accounted for and paid to the Ghana Revenue Authority (GRA) within the statutory period. These provisions place a legal obligation on WACWISA to ensure timely remittance of all withholding VAT deducted.

Condition

Our review revealed that a total of GHS21,573.60 in withholding VAT was not remitted to the Ghana Revenue Authority (GRA) within the required statutory period. The payment was made after the deadline, constituting a breach of the VAT Act (appendix 2).

Cause

The late remittance was primarily due to human error by the staff responsible for processing and effecting the payment, as well as weaknesses in internal checks to ensure timely compliance with statutory deadlines.

Effect

- The Centre's non-compliance with tax laws exposes WACWISA to potential penalties, interest charges, and legal sanctions from the GRA.
- It may also tarnish the institution's reputation as a compliant and accountable entity under both Ghanaian law and donor regulations.
- Repeated delays could undermine donor and stakeholder confidence in the Centre's financial management practices.

Recommendation

- Management should put in place stronger internal controls to ensure all tax obligations are monitored and paid within the statutory deadlines.
- Staff responsible for tax compliance should be provided with adequate training to avoid recurrence of such errors.
- A compliance calendar with automated reminders should be instituted to track and alert management ahead of due dates.
- Periodic supervisory reviews of tax remittances should be conducted to provide additional assurance of timely compliance.

Management Response

Noted

B. Procurement Issues

9.3.Contracts in Procurement Plan but not Awarded

Criteria

All contracts included in the approved Procurement Plan should be duly awarded within the planned timelines in accordance with the Public Procurement Act (Act 663 as amended by Act 914), the World Bank/Donor Procurement Guidelines, and WACWISA's internal procurement policies. The plan serves as a binding framework to ensure the timely delivery of goods, works, and services needed for effective project implementation.

Condition

From the analysis of documents made available to the audit team, we noticed the following as per the table below.

See Appendix 3 for details

SN	TYPE OF CONTRACT	AMOUNT GHS	COMMENT
1	Price quotation contracts	36,003.18	Processed to evaluation stage but the contracts were not awarded due to lack of funds. Efforts are made to continue the process.
2	National competitive tender contracts	4,628,695.68	Processed to evaluation stage but the contracts were not awarded due to lack of funds. The process will continue immediately funds are available.

Cause

Lack of funds to pay contractors if contracts are awarded

Effect

The Centre will not achieve its targets

Recommendations

We recommend that the Management should hasten with the price quotation contracts to be completed.

Efforts should be made to let government release the funds for the completion of the national competitive tender contracts.

Management Response

The procurement process started but the national competitive tender contracts have been halted due to lack of funds. The Procurement Directorate would notify the tenderers of the delay.

9.4.Contracts Awarded, Delivered, and Paid in the Procurement Plan

Criteria

All contracts should be awarded, executed, and paid for in accordance with the Public Procurement Act of Ghana (Act 663 as amended by Act 914), the World Bank Procurement Guidelines (if donor-funded), and the approved Procurement Plan of WACWISA. Procurement activities must be transparent, competitive, and aligned with budget allocations to ensure value for money and timely delivery of goods, works, and services.

Condition

We observed from our engagement with the Procurement Directorate that contracts to a total of GHS362,328.82 were awarded, executed and paid for within the period of our audit. The table below gives the details.

CONTRACTS AWARDED, DELIVERED AND PAID						
SN	NARRATION	CONTRACT SUM (GHS)	EX. RATE	CONTRACT SUM (USD)	AMOUNT PAID (GHS)	COMMENT
1	Construction of U-Drain for WACWISA – 2025	115,115.00	14.52	7,928.03	53,507.62	Done, payment in process
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4	Supply of Toners and Cartridges for WACWISA - 2025	99,153.60	14.56	6,810.00	99,153.60	Done and paid
5	Supply of Cleaning Materials for WACWISA - 2025	11,897.60	14.56	<u>817.14</u>	11,897.60	Done and paid
	Totals	<u>423,936.20</u>		<u>29,166.64</u>	<u>423,936.2</u>	

Cause

Proactive procurement planning, timely release of funds, and effective coordination between the Procurement Directorate and WACWISA management, which ensured that suppliers and contractors were engaged and paid within the planned timelines.

Effect

It facilitates the successful attainment of the project's set targets.

Commendation

We commend Management for the proactiveness as we urge this practice to continue

C. Others

9.5.DLI 1: Institutional Readiness – 100% Achieved

Criteria

WACWISA was expected to establish and maintain institutional structures, policies, and frameworks necessary for effective implementation.

Condition

All requirements were fully met and verified.

Cause

Strong institutional commitment and compliance with ACE guidelines.

Effect

The Centre is adequately positioned to deliver on its mandate with credible institutional structures.

Commendation

Management is commended for achieving full compliance in institutional readiness.

9.6. DLI 2: Development Impact of ACE – 100% Achieved

Criteria

The Centre was required to demonstrate tangible developmental outcomes aligned with ACE objectives.

Condition

All indicators under this category were fully achieved.

Cause

Effective alignment of programmes with national and regional development priorities.

Effect

Enhanced visibility and credibility of WACWISA as a regional centre of excellence.

Commendation

Management is applauded for demonstrating impact consistent with ACE expectations.

9.7.DLI 3: Quantity of Students (Gender & Regional Focus) – 100% Achieved

Criteria

WACWISA was required to enroll students at PhD, Master's, and Short Course levels, with emphasis on gender balance and regional participation.

Condition

28 new Master's students were reported and verified. Other categories (PhD, short courses) recorded no new enrolments this round, but cumulative targets were verified.

Cause

The Centre strategically prioritised Master's enrolments during the period.

Effect

While the overall target was achieved, gender and regional diversity gaps remain (low female and regional enrolments).

Commendation

The Centre is commended for achieving the overall student enrolment targets.

9.8.DLI 4: Quality of Education & Research – 100% Achieved

Criteria

The Centre was expected to ensure programme accreditation, quality research publications, and provision of teaching and research infrastructure.

Condition

All indicators were reported and verified in full.

Cause:

Strong focus on quality assurance and research output.

Effect

The Centre's programmes are internationally competitive and sustainable.

Commendation

WACWISA is commended for maintaining high standards of quality in education and research.

9.9.DLI 5: Relevance of Education & Research – 98% Achieved

Criteria

The Centre was required to mobilise external revenue, provide internships, and foster entrepreneurship.

Condition

External revenue and entrepreneurship targets were fully achieved; however, internships achieved only 76%.

Cause

Limited partnership opportunities with industry and placement organisations during the period.

Effect

Reduced opportunities for students to gain practical exposure through internships.

Commendation

The Centre is commended for meeting external revenue and entrepreneurship targets, but management is encouraged to strengthen industry linkages to improve internship placements.

9.10. DLI 6: Fiduciary & Financial Management – 100% Achieved

Criteria

Timely fiduciary reporting, functioning of internal audit units, transparency, and procurement quality were required.

Condition

With regards to fiduciary and financial management, the achievement was 100%. This however did not include Procurement Quality which was not assessed for the period

Cause

Weaknesses in procurement planning and execution processes.

Effect

Non-achievement of procurement quality targets exposes the Centre to potential compliance and value-for-money risks.

Commendation

Management is commended for strong financial reporting and transparency; however, urgent attention is required to address procurement quality gaps.

9.11. DLI 7: Institutional Impact – 100% Achieved

Criteria

WACWISA was expected to demonstrate broader institutional reforms such as regional strategy, leadership selection, accreditation, and benchmarking participation.

Condition

All sub-indicators were fully achieved.

Cause

Management's commitment to strengthening institutional governance and accountability systems.

Effect

Improved institutional credibility and sustainability of reforms beyond the ACE project.

Commendation

Management is commended for ensuring institutional reforms were fully implemented.

9.12. Budget versus Actual Performance

Criteria

The evaluation was based on the approved project budget denominated in Special Drawing Rights (SDR) and its United States Dollar (USD) equivalent, as outlined in the grant agreement. The criteria also considered sound financial management practices requiring that funds earned through the Disbursement Linked Indicators (DLIs) be fully and promptly disbursed to support project implementation.

Condition

The project had a budget of SDR 4,902,282 (USD 6,904,625) against which actual earnings were SDR 4,821,209 (USD 6,790,439), leaving an outstanding payment due of SDR 61,817 (USD 87,065) for achieved results,

bringing the total to SDR 4,883,026 (USD 6,877,504), representing 99.6% of the budget in SDR terms and 98% in USD terms achieved, with variances arising from internships (76% achieved, shortfall USD 27,119) and procurement quality (0%), while all other DLIs were fully achieved (100%).

Cause

The balances due are linked to the time lag between achievement verification and final disbursement by the funding agency.

Some outstanding balances may also be attributable to partial achievement of indicators (e.g., internships, procurement quality) which delayed or reduced the immediate release of funds.

Effect

The project performed strongly overall, securing over USD 6.79 million (98% of the budget), which enabled implementation of planned activities. However, the USD 114,186 (SDR 61,817) shortfalls, though relatively small, reflects gaps in internship opportunities and procurement quality that may affect student practical exposure, value-for-money assurance, and timely release of outstanding funds.

Commendation

WACWISA management is commended for successfully securing over 6.79 million USD in earned disbursements, reflecting strong alignment between reported achievements and financial performance.

This demonstrates effective programme management, financial accountability, and achievement of most DLIs.

Recommendation

Management should liaise with the funding agency to ensure timely disbursement of the outstanding 61,817 SDR (87,065 USD).

10. CONCLUSION

The audit concluded that WACWISA has made commendable progress in implementing its mandate under the Africa Centre of Excellence for Development Impact (ACE Impact) initiative. The Centre achieved between 98% and 100% of its DLIs, secured over USD 6.79 million in verified disbursements, and demonstrated strong institutional capacity, governance, and financial accountability.

Aside the above, some areas require management's urgent attention. These include:

- Late remittance of taxes (GHS318,380.67 withholding tax and GHS21,573.60 VAT), which contravenes statutory requirements and exposes the Centre to legal sanctions.
- Procurement gaps, particularly contracts in the procurement plan that were not awarded due to funding delays, and weaknesses in procurement quality assurance.
- Shortfalls in internship placements under DLI 5.2, which limit student practical exposure.
- Outstanding disbursement of SDR 61,817 (USD 87,065) due for achieved results but not yet released by the funding agency.

Overall, the Centre's performance reflects a high degree of compliance and effectiveness, with well-functioning structures and credible governance systems. By addressing the highlighted weaknesses—particularly in tax compliance, procurement quality, and internship partnerships—WACWISA will be better positioned to sustain its achievements, secure full funding disbursements, and deliver greater impact in line with its objectives.

11. ACKNOWLEDGMENT

We would like to express our sincere appreciation to the Management and Staff of WACWISA for their full cooperation, openness, and support during the course of this audit. Their willingness to provide the necessary information, clarify issues, and engage constructively with the audit team greatly facilitated the completion of this exercise.



Abudulai Abubakari
(Director, Internal Audit)

29th August 2025

12. APPENDICES

Appendix 1 Late payment of Withholding Tax

<u>PV NUMBER</u>	<u>DATE WITHHELD</u>	<u>AMOUNT WITHHELD GHS</u>	<u>WHT PAID GHS</u>	<u>DATE PAID</u>	<u>DELAYED</u>
PV2503336	22/05/2025	1,000.00	1,000.00	17/06/2025	YES
PV2502502	09/04/2025	2,860.20	2,860.20	23/05/2025	YES
PV2503220	14/05/2025	1,684.58	1,684.58	17/06/2025	YES
PV2502572	23/04/2025	2,091.45	2,091.45	19/05/2025	YES
PV2503155	13/05/2025	6,679.45	6,679.45	17/06/2025	YES
PV2503159	17/04/2025	11,856.00	11,856.00	19/05/2025	YES
PV2503161	22/04/2025	1,000.00	1,000.00	19/05/2025	YES
PV2503161	08/04/2025	867.60	867.60	19/05/2025	YES
PV2503072	07/05/2025	343.20	343.20	17/06/2025	YES
PV2502998	05/07/2025	34,203.08	34,203.08	17/06/2025	YES
PV2501334	27/03/2025	981.29	981.29	09/05/2025	YES
PV2501146	27/03/2025	70.18	70.18	09/05/2025	YES
PV2501529	04/03/2025	407.06	407.06	09/05/2025	YES
PV2501993	18/03/2025	104.74	104.74	09/05/2025	YES
PV2502163	24/03/2025	810.00	810.00	09/05/2025	YES
PV2501532	04/03/2025	120.00	120.00	09/05/2025	YES
PV2501531	04/03/2025	581.48	581.48	09/05/2025	YES
PV2502109	20/03/2025	136.35	136.35	09/05/2025	YES
PV2501557	05/03/2025	22,900.63	22,900.63	09/05/2025	YES
PV2501559	05/03/2025	39,301.30	39,301.30	09/05/2025	YES
PV2501558	05/03/2025	19,400.00	19,400.00	09/05/2025	YES
PV2500615	07/02/2025	2,865.68	2,865.68	08/05/2025	YES
PV2500818	07/02/2025	348.08	348.08	08/05/2025	YES
PV2501460	27/02/2025	1,381.01	1,381.01	08/05/2025	YES
PV2501457	27/02/2025	502.01	502.01	08/05/2025	YES
PV2501143	26/02/2025	771.39	771.39	08/05/2025	YES
PV2500648	04/02/2025	7,520.00	7,520.00	08/05/2025	YES
PV2501149	19/02/2025	10,088.00	10,088.00	08/05/2025	YES
PV2500891	12/02/2025	7,520.00	7,520.00	08/05/2025	YES
PV2501148	19/02/2025	5,800.00	5,800.00	08/05/2025	YES
PV2501301	20/02/2025	9,679.88	9,679.88	08/05/2025	YES
PV2500614	03/02/2025	2,670.00	2,670.00	08/05/2025	YES
PV2503338	22/05/2025	2,670.38	2,670.38	17/06/2025	YES
PV2501144	15/02/2025	1,000.00	1,000.00	05/08/2025	YES
PV2501145	15/02/2025	1,000.00	1,000.00	05/08/2025	YES
PV2501349	21/2/2025	8,528.04	8,528.04	05/08/2025	YES
PV2500396	28/01/2025	1,995.00	1,995.00	12/03/2025	YES
PV2502112	20/3/2025	8,714.00	8,714.00	08/05/2025	YES
PV2501921	17/3/2025	6,103.73	6,103.73	09/05/2025	YES
PV2502585	17/04/2025	245.02	245.02	23/05/2025	YES
PV2502771	29/04/2025	202.50	202.50	23/05/2025	YES
PV2502605	22/04/2025	1,000.00	1,000.00	19/05/2025	YES
PV2502575	23/04/2025	2,091.45	2,091.45	19/05/2025	YES
PV2502590	17/04/2025	11,856.00	11,856.00	19/05/2025	YES
PV2502381	08/04/2025	1,156.80	1,156.80	19/05/2025	YES

PV2500035	14/01/2025	1,208.98	1,208.98	21/05/2025	YES
PV2500011	14/01/2025	1,473.00	1,473.00	21/05/2025	YES
PV238724	01/09/2025	<u>35,152.17</u>	<u>35,152.17</u>	21/05/2025	YES
TOTAL		<u>280,941.71</u>	<u>280,941.71</u>		YES

ADD WITHHOLDING TAX PAID ON JULY 18, 2025			
PV NUMBER	DATE WITHHELD	AMOUNT WITHHELD GHS	PAYMENT DATE
PAID OUTSIDE AUDIT PERIOD			
PV2504163	27/06/2025	6,920.62	18/07/2025
PV2504140	25/06/2025	6,088.91	18/07/2025
PV2504142	25/06/2025	8,714.39	18/07/2025
PV2503727	10/06/2025	2,964.00	18/07/2025
PV2503729	10/06/2025	2,016.21	18/07/2025
PV2503601	04/06/2025	309.37	18/07/2025
PV2503459	02/06/2025	7,577.63	18/07/2025
PV2503458	04/07/1903	1,295.33	18/07/2025
PV2503457	02/04/2025	270.00	18/07/2025
PV2503453	02/06/2025	202.50	18/07/2025
PV2503452	02/06/2025	<u>1,080.00</u>	18/07/2025
TOTAL		<u>37,438.96</u>	
GRAND TOTAL WHT PAID LATE		<u>318,380.67</u>	

Appendix 2 - Late payment of Withholding VAT

PV NUMBER	DATE WITHHELD	WHVAT GHS	WHVAT PYT GHS
PV2502572	23/04/2025	2,069.14	2,069.14
PV2502585	17/04/2025	242.40	242.40
PV2502585	17/04/2025	164.98	164.98
PV2501334	27/03/2025	970.82	970.82
PV2501146	27/03/2025	69.43	69.43
PV2501529	04/03/2025	402.72	402.72
PV2501993	18/03/2025	103.62	103.62
PV2502163	24/03/2025	801.36	801.36
PV2501532	04/03/2025	118.72	118.72
PV2500615	07/02/2025	2,835.11	2,835.11
PV2500818	07/02/2025	344.36	344.36
PV2501301	20/02/2025	<u>9,576.62</u>	<u>9,576.62</u>
TOTAL		<u>17,699.28</u>	<u>17,699.28</u>
ADD WITHHOLDING VAT PAID ON JULY 18, 2025			
PV NUMBER	DATE WITHHELD	WHVAT GHS	PAYMENT DATE
PV2503729	10/06/2025	1,994.70	18/07/2025
PV2503601	04/06/2025	306.07	18/07/2025
PV2503457	02/04/2025	267.12	18/07/2025
PV2503453	02/06/2025	200.34	18/07/2025
PV2503452	02/06/2025	1,079.16	18/07/2025
PV2503338	22/05/2025	<u>26.93</u>	Filed to pay - August 2025

TOTAL		<u>3,874.32</u>	
GRAND WHVAT PAID LATE		<u>21,573.60</u>	

Appendix 3 – Contracts in procurement plan but not awarded

Price quotation contracts

No.	Description	Contract Sum	1/1/25 Rate	Sum in Dollars	Payment	Outstanding Balance	Award date	Comment
		GHS	GHS	USD	GHS	GHS		
1	Repair and Servicing of Air Conditioners - 2025	16,243.18	14.56	1,115.60		16,243.18	28/03/2025	Not awarded
2	Supply of tyres - Size 245/65R17 - 2025	10,400.00	14.56	714.29		10,400.00	28/03/2025	Not awarded
3	Supply of tyres - Size 285/50R20 - 2025	<u>9,360.00</u>	14.56	642.86		<u>9,360.00</u>	28/03/2025	Not awarded
	TOTAL	<u>36,003.18</u>	-	<u>2,472.75</u>		<u>36,003.18</u>		

National competitive tender contracts

No	DESCRIPTION	TENDER OPENING DATE	Evaluation report	CONTRACT SUM	EXC. RATE AT 1/1/25	CONTRACT SUM	COMMENT
	<u>SERVICE</u>			GHS	GHS	USD	
1	Procurement of Molecular Biology Liquid Handling Sample preparation Kits	28/02/2025	27/03/2025	764,005.95	14.52	52,617.49	Process halted at evaluation stage due to lack of funds.
2	Procurement of Various Micro Biology Laboratory Equipment	28/02/2025	27/03/2025	772,956.76	14.52	53,233.94	Process halted at evaluation stage due to lack of funds.
3	Procurement of Laboratory Sample processing Equipment	28/02/2025	27/03/2025	581,341.30	14.52	40,037.28	Process halted at evaluation stage due to lack of funds.
4	Laboratory Reagents	28/02/2025	27/03/2025	211,450.70	14.52	14,562.72	Process halted at evaluation stage due to lack of funds.
5	Procurement of Molecular Biology Sample Preparation Equipment	28/02/2025	27/03/2025	817,980.82	14.52	56,334.77	Process halted at evaluation stage due to lack of funds.
6	Procurement of Gasses and Water Purification System Consumables	28/02/2025	27/03/2025	756,205.39	14.52	52,080.26	Process halted at evaluation stage due to lack of funds.
7	Procurement of Multi-Qultra Pure Water Purification System	28/02/2025	27/03/2025	<u>724,754.76</u>	14.52	<u>49,914.24</u>	Process halted at evaluation stage due to lack of funds.
	TOTALS			<u>4,628,695.68</u>		<u>318,780.69</u>	