



*Good Governance  
and Accountability*



# AUDIT SERVICE **MEDIUM-TERM DEVELOPMENT PLAN** 2026 - 2029



## FOREWORD

As we embark on this new chapter in our Institution's journey, we are committed to upholding the principles of transparency, accountability, and integrity that underpin our mandate. This document serves as our strategic roadmap, guiding our efforts to promote good governance, transparency, and accountability in Ghana's public financial management system.

Our four-year medium-term development plan sets out a bold vision for the future of the Audit Service, one that is built on a foundation of excellence, professionalism, and a relentless pursuit of value for the citizens we serve.

Over the next four years, we will focus on strengthening our capacity to deliver high-quality audits that inform decision-making, promote good governance, and drive positive changes. We will invest in the skills and expertise of our staff and leverage on the new audit methodology to enhance our effectiveness and efficiency. We will continue to prioritise timeliness and relevance in our reporting, ensuring that our findings and recommendations are actionable and impactful.

Ultimately, our success will be measured not just by our achievements, but by the difference we make in the lives of our citizens. We are committed to working in partnership with stakeholders across the public sector, civil society, and the private sector to build a more transparent, accountable, and responsive government.

I am proud to lead this institution, and I am confident that together, we can achieve great things.

I, therefore, urge all staff to continue to uphold our reputation by working assiduously to achieve the targets set in this Medium-Term Development Plan.



A handwritten signature in black ink, appearing to read 'Johnson Asiedu'. The signature is fluid and cursive, with a large initial 'J'.

**Johnson Akuamoah Asiedu**  
**Auditor-General**

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## LIST OF ACRONYMS

## EXECUTIVE SUMMARY

### INTRODUCTION

The 1992 Constitution, and other laws of Ghana have conferred a comprehensive audit mandate on the Auditor-General. Article 187 (2) of the 1992 Constitution, Section 11 (1) of the Audit Service Act 2000, (Act 584) and Section 44(1) of the Financial Administration Act 2003, Act 654), empower the Auditor-General to audit the public accounts of Ghana and public offices and report his findings and recommendations to Parliament.

The Audit Service Act 2000, Act 584, again, empowers the Auditor-General to carry out a variety of audits in addition to regularity (financial and compliance) audits, which remain the core function of the Office. These audits, which reflect emerging global good governance and accountability demands, and which are covered by the International Standards for Supreme Audit Institutions (ISSAIs), include:

The Constitution provides for seven members of the Audit Service Board, made up as follows:

1. A chairman and four other members appointed by the President, acting in consultation with the Council of State;
2. The Auditor-General; and
3. The Head of the Civil Service or his representative.

The Board is required by the Audit Service Act, amongst others, to:

1. iv. Prepare and submit to the President the Annual Estimates of the Service to be forwarded to Parliament without revision but with any recommendations that the President may make on them; and
2. v. Prepare and submit to the President and Parliament an annual report on the activities of the Service.

### KEY CHALLENGES

From 2026 to 2029, programmes and projects will target 16 main development challenges that hinder accountable and transparent management of public resources. These challenges include:

1. Limited independence of the Auditor-General.
2. Insufficient funding support.
3. Delays in release of the approved budgetary allocation.
4. Need for a head office complex.
5. Inadequate staffing.
6. Inadequate continuous capacity building and professional development.
7. Delays in financial statements submission by public institutions, causing late audits and reports.
8. Poor record keeping by public institutions.
9. Inadequate compliance level with the new Audit Methodology.
10. Stakeholders' expectation gap between public perception and constitutional mandate.
11. Inadequate office infrastructure nationwide.

- 12. Some Audit Offices are provided by auditees (compromising independence).
- 13. Inadequate logistics (vehicles, furniture, office equipment)
- 14. Limited Professional Expertise in Key Support Units (estate, security, transport).
- 15. Rising levels of audit irregularities in recent years.
- 16. Low audit coverage of Traditional Councils

**MEDIUM-TERM GOALS AND OBJECTIVES**

The goal for the medium-term for audit service is to deliver an Enhanced operational and financial independence of GAS. Objectives are formulated to achieve this goal with focus on the following outcomes:

- 1. Enhance the independence of the Auditor-General
- 2. To increase staff strength by 1000 and improve HR related issues by 2029
- 3. To receive financial statements from all public institutions by 28 February each year.
- 4. To increase compliance level from 65% to 100% by 2029 of the new Audit Methodology
- 5. To bridge the perception gap between the service and the stakeholders
- 6. To construct 6 offices in the newly created regions and 6 district offices by 2029.
- 7. To reduce the audit irregularities to the barest minimum by 2029.

**COST OF PLAN**

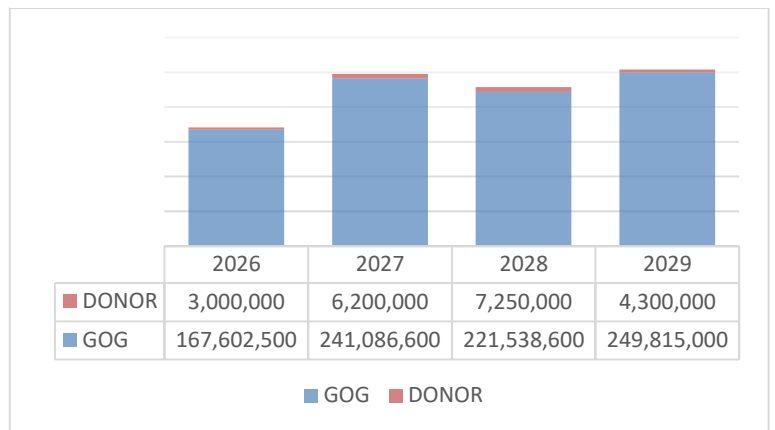
Two programmes – management and administration and audit operations - will be implemented within the four-year period. The total cost of the plan over the period is estimated at GHS 900,792,700.

Government of Ghana is expected to provide 98 percent of total cost and the partners of the service, the remaining 2 percent.

Management and administration programme accounts for --- percent of total cost while audit operations cover the remaining --- percent.

It is expected that government will make these resources available within the period to support effective implementation

*Figure 1: Annual Costs of Plan*



## CHAPTER ONE: GENERAL INTRODUCTION

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### CONSTITUTIONAL MANDATE

The 1992 Constitution, and other laws of Ghana have conferred a comprehensive audit mandate on the Auditor-General. Article 187 (2) of the 1992 Constitution, Section 11 (1) of the Audit Service Act 2000, (Act 584) and Section 44(1) of the Financial Administration Act 2003, Act 654), empower the Auditor-General to audit the public accounts of Ghana and public offices and report his findings and recommendations to Parliament.

The public offices include the courts, local and central government administrations, the universities, and public institutions of like nature, public corporations or entities established by an Act of Parliament. In effect, any public institution established by the Constitution or by an Act of Parliament automatically falls under the purview of the Auditor-General.

Article 184 (2) and (3) of the Constitution also mandates the Auditor-General to carry out the audit of the half-yearly Foreign Exchange Receipts and Payments Statements prepared by the Bank of Ghana, and to report his findings to Parliament.

Article 286 Provides that Public Officeholders mentioned in the Article shall declare their assets and liabilities to the Auditor-General before taking office, every four years after taking office, and when they leave office. In accordance with Article 286, Act 550 has added to the list of Public Officeholders who must declare their assets and liabilities to the Auditor-General.

In the performance of his functions, under the Constitution or any other law, the Auditor-General is not subject to the direction or control of any other person or authority. However, under Article 187 (8), the President acting on the advice of the Council of State, is not precluded from requesting the Auditor-General to audit, in the public interest, the accounts of any such body or organization as is referred to in clause (2) of Article 187.

The Audit Service Act 2000, Act 584, again, empowers the Auditor-General to carry out a variety of audits in addition to regularity (financial and compliance) audits, which remain the core function of the Office. These audits, which reflect emerging global good governance and accountability demands, and which are covered by the International Standards for Supreme Audit Institutions (ISSAIs), include:

- i *Regularity Audit* – this relates to the audit of the accounts or financial statements, and issue of audit opinion on such statements and includes compliance with applicable laws.
- ii *Performance Audit* – aims at determining whether projects, programmes, functions and activities have been carried out with due regard to the economy, efficiency and effectiveness with which state resources have been managed, and whether desired or planned impacts and results have been attained.
- iii *Forensic Audit* – is a special audit investigation aimed at establishing the extent of suspected fraud and related irregularities with a view to prosecuting those involved. This can also be instituted as a diagnostic study or disciplinary enquiry to enable remedial or appropriate action to be taken.
- iv *Environmental Audit* – is the process of regular or occasional examination and assessment of governmental organizations, programmes, activities or functions in relation to the environment. This is done to provide the Legislature with independent

information on the effect of government programmes/activities on the environment, with a view to improving environmental protection initiatives; and encouraging sustainable development practices.

- v. *IT Audit* – this deal with a review of proposed and installed computer based financial management information systems to determine, among other things, the cost-effectiveness of acquisition and implementation; risk management and control measures incorporated into the system to safeguard its integrity.

## THE AUDIT SERVICE BOARD AND ITS FUNCTIONS

The Constitution provides for seven members of the Audit Service Board, made up as follows:

- a. A chairman and four other members appointed by the President, acting in consultation with the Council of State;
- b. The Auditor-General; and
- c. The Head of the Civil Service or his representative.

The Board is mandated by the Constitution and the Audit Service Act, 2000, (Act 584) to carry out the following functions, in consultation with the Public Services Commission (PSC):

- i. Appoint officers and other employees in the Service, other than the Auditor-General, and determine their terms and conditions of service. Final decision on these matters after consultation with the PSC is vested in the Board;
- ii. Determine the structure and technical expertise required for the efficient performance of the functions of the Service; and
- iii. By constitutional instrument, make regulations for the effective and efficient administration of the Audit Service.

The Board is also required by the Audit Service Act to:

- iv. Prepare and submit to the President the Annual Estimates of the Service to be forwarded to Parliament without revision but with any recommendations that the President may make on them; and
- v. Prepare and submit to the President and Parliament an annual report on the activities of the Service.

## VISION

Our vision is to become a world-class Supreme Audit Institution delivering professional, excellent and cost-effective services.

## MISSION

We promote good governance, transparency, accountability and probity in Ghana's public financial management system by auditing to recognized international standards and reporting our audit results and recommendations to Parliament.

## CORE VALUES

Our core values are:

- i. *Integrity* – officers of the Service are required to adhere to high standards of behaviour

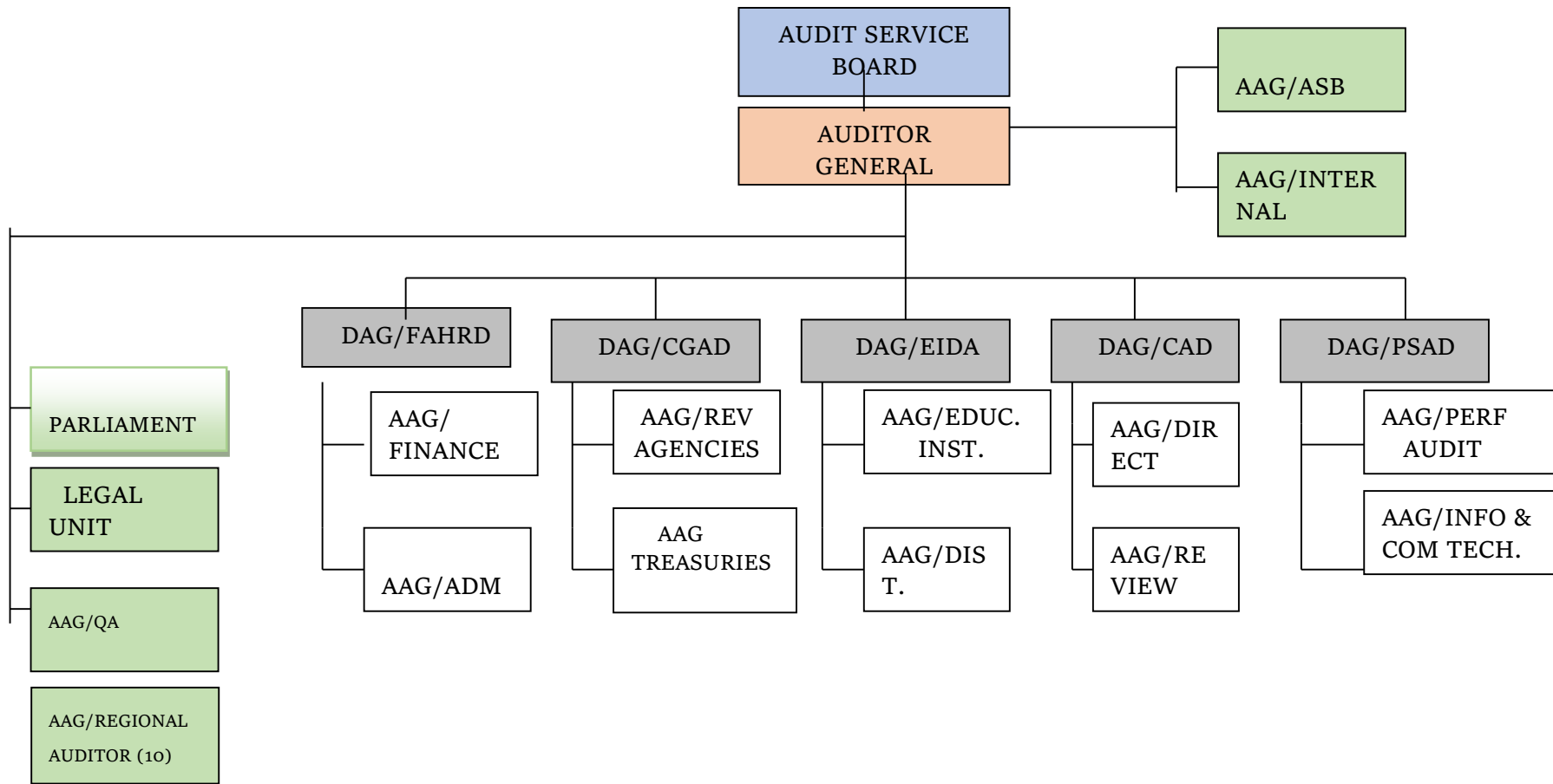
in the course of their work and in their relationships with the staff of audited entities and to sustain public confidence and trust, by conducting themselves above suspicion and reproach.

- ii *Independence, Objectivity and Impartiality* – Officers are expected to maintain their independence from the audited entities and other outside groups and ensure objectivity and impartiality in the conduct and reporting of their work;
- iii *Political neutrality* – Officers are required to maintain their independence from political influence to discharge their audit responsibilities in an impartial way; and
- iv *Professional secrecy* – officers are prohibited from disclosing information obtained in the auditing process to third parties, either verbally or in writing, except for the purposes of meeting statutory or other identified responsibilities of the Office of the Auditor-General or to meet the requirements of established operating procedures of the Office and other laws of Ghana.

#### OUR PRINCIPLES

- v *Trust, Confidence and Credibility* – Officers are to ensure that at all times, their conducts are above suspicion and reproach, and that their reports and opinions stand up to close scrutiny;
- vi *Conflicts of interest* – Officers are to take care when providing advice or services other than audit to an audited entity to ensure that these services do not lead to a conflict of interest;
- vii *Competence* – Auditors have a duty to always conduct themselves in a professional manner and to apply high professional standards in carrying out their work to enable them to perform their duties competently; and
- viii *Professional development* – Auditors have a continuous obligation to update and improve the knowledge and skills required for the discharge of their professional responsibilities

Figure 2: Organogram of GAS



- FAHR - Finance, Administration & Human Resources Development
- CAD - Commercial Audit Department
- CGAD - Central Government Audit Department
- EIDA - Educational Institutions & District Assemblies
- PSAD - Performance and Special Audit Department
- QA - Quality Assurance

## OPERATING STRUCTURE

The existing organizational structure of the Service provides for six main departments performing line functions and headed by Deputy Auditors-General; and five auxiliary Units performing support functions and headed by Assistant Auditors-General who report directly to the Auditor-General. The Departments and the special auxiliary Units, and a brief description of their functions are as follows:

### a. Departments

**The Finance, Administration and Human Resource Department (FAHRD)** provide finance and administrative services and is responsible for the preparation of the Service's annual budgets and financial statements. It is the official liaison between the Service and the Ministry of Finance (MoF) on matters of budget and finance.

**The Central Government Audit Department (CGAD)** – is responsible for auditing the Public Accounts of Ghana and the accounts of Ministries, Departments and Agencies (MDAs) of Central Government including Parliament and the Courts. The Department is also responsible for the audit of the Multi-Donor Budget Support funds received from Development Partners.

**Educational Institutions and District Assemblies Departments (EIDA Nz / Sz)** - The EIDA Northern Zone and Southern Zone are responsible for auditing and reporting on the financial statements and other related records of all public educational institutions in the country. This covers pre-tertiary educational institutions and other educational institutions other than the public universities

The Departments also conduct regularity (financial and compliance) audits and are responsible for the audit of all the Regional Co-ordinating Councils, Metropolitan, Municipal and District Assemblies, about 200 Traditional Councils, as well as regional and district offices of MDAs.

**Commercial Audit Department (CAD)** – conducts regularity audits on statutory boards and corporations; co-ordinates and reviews audits outsourced to private firms appointed by the Auditor-General. The Department also audits the half-year Foreign Exchange Receipts and Payments Statements of the Bank of Ghana.

**Performance and Special Audit Department (PSAD)** – responsible for performance, forensic, environmental and IT audits as well as Procurement and Special Funds audits. Plans are far advanced to expand this Department to undertake audits in the extractive industry, especially oil and gas

### b. Operational Support Functions

- i *Audit Service* Board Secretariat – handles matters related to the affairs of the Audit Service Board.
- ii Legal Department – responsible for handling the legal affairs of the Service, providing linkages between the Audit Service, the Attorney- General's Department, the Police Service and other law-enforcement agencies in matters relating to law and prosecution. The Department also administers the Assets and Liabilities Declaration by Public Office holders and handles issues of Auditor-General's disallowance and surcharge.
- iii Quality Assurance Unit – coordinates the planning, monitoring and evaluation of policy implementation, and carries out quality assurance reviews and research activities.
- iv Internal Audit Unit – performs independent, objective assurance and consulting activities

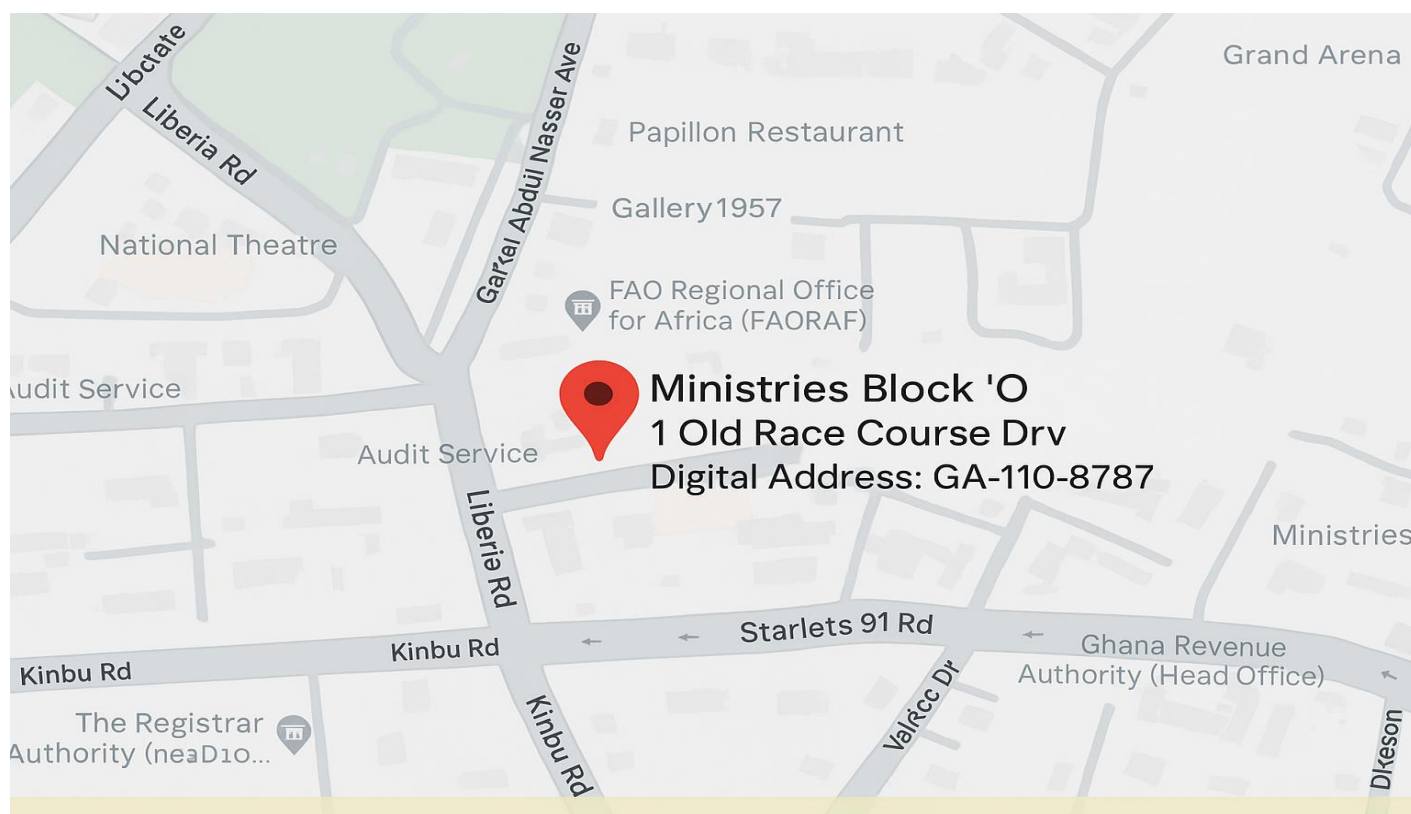
which are designed to add value and improve the organization's operations. It helps the Service accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, controls, and governance processes. The mandate of the Unit is as stated in the Internal Audit Agency Act 2003 and the Public Financial Management Act 2016.

- v Public & Parliamentary Affairs Unit– serves as a liaison between the Office of the Auditor-General and Parliament in matters relating to the Auditor-General's reports and handles issues of concern to the Auditor-General arising from parliamentary debates which borders on the management of the national economy. The Unit is the mouthpiece of the Service and provides a linkage with Civil Society Organisations, the media and the public.

c. Regional Offices –

Have also been established to represent the Service in the sixteen regions of Ghana. These offices are headed by Assistant Auditors-General who are responsible for administration of the regional and district offices under them. They also ensure the supervision and coordination of audit operations carried out at both the Regional and District levels. Out of two hundred and thirty (230) Statutory Districts, the Service is in sixty-eight (68) Districts, necessitating some of the District offices of the Service to cover two or more statutory districts of the country. With the creation of six more regions in the country, the Service has established regional offices in these six new regions with commensurate district offices.

AUDIT SERVICE LOCATION MAP



## CHAPTER 2: SITUATIONAL ANALYSIS OF AUDIT SERVICE

### INTRODUCTION

This chapter reviews the GAS performance during 2022-2025. It also presents an overview and analysis of the existing situation, highlighting key issues that should be addressed in the forthcoming Medium-Term (2026-2029).

### PERFORMANCE REVIEW (2022 – 2025)

Table 1 provides the key high level outcomes performance of GAS during the medium term of 2022-2025.

*Table 1: Performance review 2022-2025*

Development Dimension	Indicator	Baseline (2021)	2022 – 2025 Medium-Term Target	Cumulative Achievement		Remarks
				Year	Data	
Governance, Corruption and Public Accountability	Percentage of entities audited	87%	100%	2024	97%	
	Number of Report on disallowance and surcharge	1	4	2024	3	
	Number of assets and liabilities declaration by public officers	1004 issued 1004 submitted	7000 issued 7000 submitted	2024	13,887 issued 7,387 submitted	

#### d. 2022-2025 Implementation Challenges

Key challenges faced during the implementation of key programmes and project for period include the following:

##### *Delays in Financial Statement Submission*

The late submission of financial statements by MDAs delays audits and affects the timely publication of Auditor-General's reports. In addition, the poor-quality financial records from MDAs may require additional time for verification and reconciliation. Delay in signing the financial statements as prescribed by law in the transition period following change of government as a result of late reconstitution of governing bodies of the Public Boards, Corporations, and other Statutory Institutions.

##### *Increasing audit scope without matching resources*

The Service has to cope with the expanding scope of audit coverage for local governments, schools, and MDAs in addition to increasing demand for performance audits. This has become a challenge due to the limited resources (i.e. human, financial, and material) to execute all the audit requests and work plans.

##### *Insufficient vehicles and lack of furniture*

Although the Service received approval to purchase vehicles to replace some grounded vehicles in its fleet, there remain audit offices that are constrained with vehicles and therefore limiting the extent of monitoring and movement to audit locations.

The Service has made progress in terms of furniture for its offices. Even so, some of the offices still lack the furniture needed and office equipment required to discharge their duties effectively. Some of our staff are housed in rented premises and in some cases tenants to our clients which affects our independence.

*Delays in release of goods and services budget*

Given the seasonal nature of our auditing, the operations of the Service are hampered when the release of budget appropriation for Goods and Services is delayed. The Service recommends front-loading its budget, particularly the Goods and Service component to enable it to meet the constitutional deadline of submitting audit reports to parliament by June 30.

*Stakeholders’ expectation gap*

There is also a challenge to what the public expects from the work of the Auditor-General and what the constitutional mandate is. This has often led to negative public sentiments towards the Service. However, the Service is taking steps to educate the public on the constitutional role of the Auditor-General.

**FINANCIAL PERFORMANCE**

The table below gives an overview of the financial performance for the period 2022 – 2024. This comprises Compensation of Employees, Goods and Services and Capital Expenditure. Compensation of Employees accounts for 84%, goods and services is 13% and capex is 3% of the monies received.

*Table 2: Financial Performance*

<b>Source of Funds</b>	<b>Total Estimated Cost of Plan (A) GH¢</b>	<b>Total Amount Received (B) GH¢</b>	<b>Variance (C) = (A-B) GH¢</b>
GOG	1,665,848,020.00	1,675,127,203.33	(9,279,183.33)
DP	90,455,836.00	54,885,305.40	35,570,530.60
<b>TOTAL</b>	<b>1,756,303,856.00</b>	<b>1,730,012,508.73</b>	<b>26,291,347.27</b>

**EXISTING CONDITION**

a. Institution Strengthening

The Fin. HR & Admin Department of the Audit Service seeks “To provide comprehensive support to the core audit functions by ensuring efficient resource management, workforce development, and operational excellence.”

This is achieved by formulating policies about planning, research, monitoring and evaluation, international relations, and quality assurance, providing requisite logistics, developing human resource policies and providing other support services to ensure optimal performance of staff. In addition, responsible for attracting, training and retaining quality staff for the service.

The existing challenges to strengthening the institutional capacity of GAS to fully perform its mandate include:

*Inadequate Office Infrastructure*

Inadequate office accommodation for district offices and operational units, leading to overcrowded workspaces, reduced productivity, and challenges in providing a conducive environment for audit operations.

*Inadequate Fleet of Vehicles for Field Operations*

Inadequate vehicles for fieldwork hinder timely and comprehensive audit coverage, especially in remote or hard-to-reach areas, affecting operational efficiency and audit service delivery.

*Inadequate ICT Tools*

Insufficient laptops and other essential ICT tools for staff, limiting the Service’s ability to leverage technology for efficient audit and administrative processes.

*Limited Professional Expertise in Key Support Units*

There is a significant gap in the availability of qualified professionals to manage critical support units, such as estate, security, and transport.

*The need for a new Head Office Complex*

The need for a multipurpose head office complex limits the Service’s ability to provide a conducive working environment for staff.

Inadequate staffing

b. Audit Operations

The Service completed 6,174 audits at the end of December 2024 out of Audit Universe of 7,503 for the year. This represents 82.59% of work for the year. Details are shown below:

*Table 3: Audit universe completion rate*

S/N	Audit Area	AUDIT UNIVERSE	Completed Audits	Percentage of work done (%)
1	Ministries, Department and Agencies (MDAs)	5,880	4,737	80.56.%
2	Metropolitan, Municipal and District Assemblies (MMDAs)	261	261	100%
3	Traditional Councils	197	67	34.01%
4	Pre-Tertiary Educational Institutions	915	911	99.56%
5	Tertiary Educational Institutions	19	19	100%
6	Public Boards and Corporations	81	73	90.12%
7	Sub-vented Organizations	86	65	75.58%
8	I.T Audits	1	1	100%
9	Ghana Missions Abroad	63	40	63.49%
	<b>Total</b>	<b>7,503</b>	<b>6,174</b>	<b>82.59%</b>

c. Performance And Special Audits

Section 13(e) of the Audit Service Act 2000, (Act 584) mandates the Auditor General to audit programs and activities of public offices with due regard to economy, efficiency and effectiveness in the use of resources.

The audit aims at determining whether projects, programmes, functions and activities have been carried out with due regard to the economy, efficiency and effectiveness with which state resources

have been managed, and whether desired or planned impacts and results have been attained. Performance and Special Audits completed 11 audits in 2024.

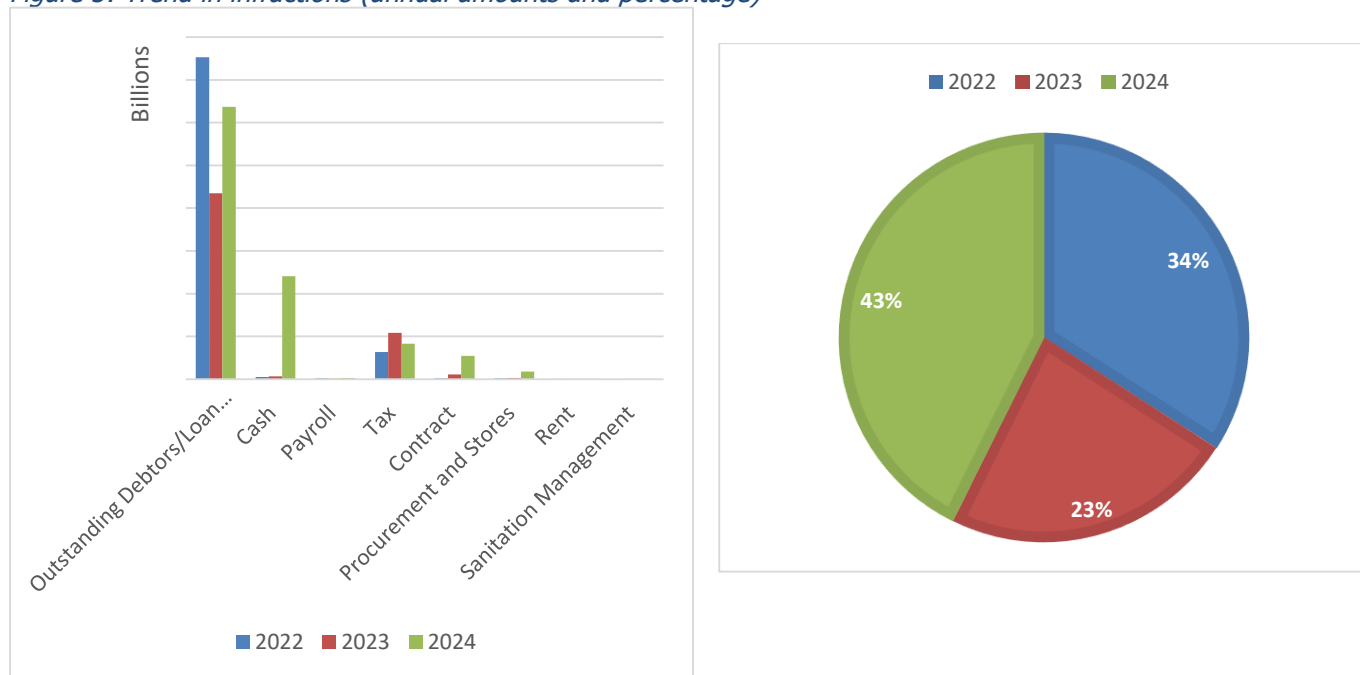
d. Audit Infractions

Audit irregularities have seen an increase between 2022 to 2024, increasing from GHS 16 billion in 2022 to GHS 20 billion in 2024 (Table 4). This represents an increase of 25 percent. The major irregularity over the period is Outstanding Debtors/Loan Recoverable, followed by Tax. Infractions increased from 23% in 2022 to 34% in 2023, reaching 43% in 2024 (figure 2).

Table 4: Trends in infractions

No.	IRREGULARITY	2022	2023	2024
1	Outstanding Debtors/Loan Recoverable	15,054,044,775.00	8,696,281,635.00	12,730,807,496.00
2	Cash	108,262,274.49	129,791,031.17	4,816,449,868.18
3	Payroll	34,802,110.23	25,694,118.01	61,188,103.08
4	Tax	1,261,524,774.81	2,160,284,885.50	1,660,066,799.66
5	Contract	45,428,875.96	214,009,106.95	1,089,200,229.15
6	Procurement and Stores	46,516,608.82	57,963,814.69	348,364,724.30
7	Rent	2,142,523.00	1,814,259.00	12,297,765.00
8	Sanitation Management	-	80,500.00	649,416.00
<b>TOTAL</b>		<b>16,552,721,942.31</b>	<b>11,285,919,350.32</b>	<b>20,719,024,401.37</b>

Figure 3: Trend in infractions (annual amounts and percentage)



## SWOT ANALYSIS

### STRENGTHS

Broad mandate entrenched in the Constitution

Article 187 (2) of the 1992 Constitution of the Republic of Ghana mandates the Auditor General to audit and report on the public accounts of Ghana and of all public offices, including the courts, the central and local government administrations, the Universities and public institutions of like nature, and any public corporation or other body or organization established by an Act of Parliament. This entrenched constitutional provision gives legality to the existence and operations of the Auditor-General and places an exclusive and singular oversight responsibility over public financial management on the Office of the Auditor-General.

International reputation

The Auditor-General and by extension, the Audit Service has earned for itself an international reputation through various roles performed at the international level. Our track record cannot be overemphasized when it comes to serving in various capacities at the AFROSAI-E and INTOSAI levels. The Service has also organized seminars for other SAIs and seconded members of the Service to sister SAIs in Africa to assist them to develop their capabilities. Currently, the Auditor-General's appointment as a member of the African Union Panel of External Auditors and also as a member of UN Panel of Auditors - External Auditor of some UN organizations - consolidate this strength.

Sponsorship for Professional/self-development and Skill mix

The Audit Service has a unique sponsorship package for its staff. Training and development opportunities are available to staff of the Service to undertake further academic and professional programmes as necessary. Staff are reimbursed for expenses incurred for Continuous Professional Education (CPE) programmes. This learning atmosphere has churned out several professionals and experts in the areas of Accounting, Finance, Law, Engineering, IT, etc., and created a mix of competencies that has given the Service a propitious niche.

Enhanced retirement package

The Audit Service Regulations, 2011, (C.I. 70) has provided a structure for the payment of enhanced packages to staff of the Service upon retirement or separation from the Service. This enticing package has strengthened the Service's retention strategies and, therefore, able to attract skilled professionals into the Service.

The Service will ride on the back of these strengths to carry through its strategic plan.

### WEAKNESSES

Dichotomy between Organizational Structure and Actual Reporting

The organizational structure of the service and the actual reporting relationships are not in tandem. The effect is that the chain of command and reporting relationships are overridden and confused. During the strategic plan period, the Audit Service will revise the organizational structure to reflect current roles, responsibilities and reporting relationships.

Weak Monitoring and Evaluation (M&E) Function

The monitoring and evaluation function has not been fully developed. Hence, programmes and activities are not properly monitored and evaluated, leading to delays and waste of resources. The Service will strengthen the M&E function and make it more effective.

Inadequate IT Infrastructure and Facilities

The Service, especially at the Regional and District levels, does not have adequate IT infrastructure facilities (e.g. telephone, fax, internet and intranet connectivity, laptops, etc.).

The policy of "one laptop per audit team" would be vigorously pursued. The Service will also make the necessary effort to extend internet connectivity to all Regional Offices which do not as yet have

the facility.

In the foreseeable future, we are unable to anticipate sufficient financial support from the Government of Ghana (GoG). Hence, the Service will intensify collaboration with development partners for needed assistant.

Detailed and realistic reward system will be developed to encourage staff to perform continuously above standard.

## OPPORTUNITIES

### Support from Development Partners

Our Development Partners (DPs) have been supporting the Service with infrastructural development; training and other services to enable the Service achieve its constitutional mandate of ensuring good governance and accountability in Ghana.

### Parliamentary Goodwill

The Service has a long-established goodwill with Parliament, especially Public Accounts Committee (PAC) who among highlighting major issues in the Auditor General's report, ensures that recommendations contained therein are implemented by respective entities. The practice has been for PAC to invite heads of culpable entities to answer questions on matters raised in the Auditor – General's report to Parliament. Proceedings which are telecast live on television have earned public respect and enhanced the image of the Service.

### Association with International Bodies

The service association with international organisations like INTOSAI and AFROSAI-E has brought it to the international limelight. Having played and continuing to play important roles in these institutions, the Service has become a role model among supreme audit institutions in the world.

## THREATS

### Limited independence

There is the need to fortify the office of the Auditor-General, as provided for in the Constitution and other laws, against political interference and other manoeuvres that threaten HIS independence.

To fully enjoy the benefits of the provisions of Act 187 of the 1992 constitution of Ghana, the Service will continue to lobby both the executive and Parliament to pass Laws that will strengthen the position of the Auditor- General's office.

We shall keep dialoguing with the Ministry of Finance in order to appreciate our role in good governance, transparency and accountability to ensure the early release of funds to the Service and also avoid budget cuts to enable us achieve our planned targets. We will not relent in deepening our cooperation with our development partners to provide us with the needed budgetary support and other logistics to fill the gaps in our annual budgets.

## MEDIUM TERM NEEDS ASSESSMENT AND PROJECTIONS

Human Resource being a very important resource to every entity, GAS shall continue to improve its staff capacity to enhance effective implementation of the 2025-2029 strategic goals and objectives. It is anticipated that GAS capacity development programmes will help officers to achieve a higher level of professionalism, competence and efficiency. Gender mainstreaming shall result in an improvement from the current male-female ratio of ..... to at least ..... within the SP period.

It is expected that Professional Staff will exceed 600 within the period. Management is aware of

the need to provide more effective capacity development programs to continuously update and equip staff with the knowledge, skills and attitudes they require to deal successfully with good and emerging practices in the field. These programs will be targeted at developing the capacities of managers to make them more effective in leading and managing people with a common objective of achieving strategic goals.

Capacity initiatives shall be directed towards the implementation of electronic working papers and relevant audit manuals (RAM, FAM, CAM, etc.) Manual (RAM); making performance auditors more effective and efficient, being able to handle other areas like contract audits.

## SUMMARY OF ISSUES

### **Governance and Audit Process Issues**

- Delays in financial statements submission by government institutions, causing late audits and reports.
- Poor record keeping by public institutions.
- Inadequate compliance level with the new Audit Methodology.
- Limited independence of the Auditor-General.
- Stakeholders' expectation gap between public perception and constitutional mandate.

### **Resource and Infrastructure Issues**

- Inadequate office infrastructure nationwide.
- Inadequate logistics (vehicles, furniture, office equipment)
- Some Audit Offices are provided by auditees (compromising independence).
- Need for a head office complex.

### **Financial & Budgetary Issues**

- Insufficient funding support.
- Delays in release of the approved budgetary allocation.
- Staffing & Capacity Issues
- Limited Professional Expertise in Key Support Units (estate, security, transport).
- Inadequate staffing.
- Inadequate continuous capacity building and professional development.
- Gender mainstreaming.

### **Audit Coverage & Operational Gaps**

- Rising levels of audit irregularities in recent years.

- Low audit coverage of Traditional Councils (34%)

## CHAPTER THREE: KEY DEVELOPMENT PRIORITIES

### INTRODUCTION

This chapter provides an overview of the key development priorities for the 2026–2029 planning period in the Energy Sector. The prioritised issues were derived from the development challenges identified in Chapter Two and subjected to a systematic prioritisation process.

The aim of this prioritisation is to ensure that interventions address the most pressing challenges in the power sector, petroleum sector, renewable energy and green transition, and regulatory/institutional capacity, while aligning with national policy directions and the Sustainable Development Goals (SDGs).

### PRIORITISATION PROCESS

Identified issues that need to be addressed to ensure that the GAS achieves its mandate were carefully analysed and prioritized. The prioritisation process was informed by the extent of impact of the issues to the following:

1. Promotion of Fiscal Discipline and Accountability
2. Support Compliance with Laws and Regulations
3. Enhance Transparency in Public Resource Use
4. Alignment with International Organization of Supreme Audit Institutions (INTOSAI), ISSAI and AFROSAI-E standards
5. alignment to national and the Sustainable Development Goals (SDGs).

The technical plan preparation team brainstormed on all the issues using the above criteria to come up with the list of prioritised issues for the plan period of 2026 to 2029.

### KEY DEVELOPMENT PRIORITIES

The list of key development priorities for the medium term are:

1. Limited independence of the Auditor-General.
2. Insufficient funding support.
3. Delays in release of the approved budgetary allocation.
4. Need for a head office complex.
5. Inadequate staffing.
6. Gender mainstreaming.
7. Inadequate continuous capacity building and professional development.
8. Delays in financial statements submission by public institutions, causing late audits and reports.
9. Poor record keeping by public institutions.
10. Inadequate compliance level with the new Audit Methodology.
11. Stakeholders' expectation gap between public perception and constitutional mandate.

12. Inadequate office infrastructure nationwide.
13. Some Audit Offices are provided by auditees (compromising independence).
14. Inadequate logistics (vehicles, furniture, office equipment)
15. Limited Professional Expertise in Key Support Units (estate, security, transport).
16. Rising levels of audit irregularities in recent years.
17. Low audit coverage of Traditional Councils

## CHAPTER FOUR: DEVELOPMENT GOALS, OBJECTIVES AND STRATEGIES

### INTRODUCTION

This chapter presents the goals, objectives, strategies to drive interventions within the medium term. It forms the basis for projects to be implemented for the four-year planning period.

### MATRIX OF GOALS, OBJECTIVES, STRATEGIES AND DEVELOPMENT PROGRAMMES

Table 5 provides the goals, objectives and strategies for addressing the prioritised issues.

*Table 5: Matrix on Development Goals, Objectives, Strategies and Programmes.*

<b>Prioritised Issues</b>	<b>Goals</b>	<b>Objectives</b>	<b>Aligned national Objectives</b>	<b>Strategies</b>	<b>Development Programme</b>
Limited independence of the Auditor-General.	Enhanced operational and financial independence of GAS	Enhance the independence of the Auditor-General.		1. Constitutional amendment. 2. Stakeholder engagement	Management and Administration
Insufficient funding support.	Enhanced operational and financial independence of GAS	To increase funding support from ... to ... by 2029		1. Active development partners engagement. 2. Lobbying of The Presidency, Parliament and the Ministry of Finance. 3. Keeping a % of funds recovered through our audits.	Management and Administration
Delays in release of the approved budgetary allocation.		Timely release of 70% of the approved budgetary allocations in the first and second quarters each year.		1. Intensifying lobbying of The Presidency, Parliament and the Ministry of Finance.	Management and Administration.

<b>Prioritised Issues</b>	<b>Goals</b>	<b>Objectives</b>	<b>Aligned national Objectives</b>	<b>Strategies</b>	<b>Development Programme</b>
Need for a head office complex.		1. To complete the PIP process with Ministry of Finance and secure other approvals. 2.To acquire the land. 3.To secure funding and complete the architectural design.		1.Active development partners engagement.  2.Stakeholder collaboration.  3.Lobbying of The Presidency, Parliament and the Ministry of Finance.	Management and Administration.
Inadequate staffing.		To increase staff strength by 1000 and improve HR related issues by 2029		1.New recruitment and replacement of separated staff	Management and Administration
Inadequate continuous capacity building and professional development.		Enhance and ensure capacity building of .... staff annually.		1.Continuous Professional Development	Management and Administration
Delays in financial statements submission by public institutions, causing late audits and reports.		1. To receive financial statements from all public institutions by 28 February each year.		1. Engagement with principal spending officers  2.Collaboration with SIGA	Audit Operations
Poor record keeping by public institutions.		To improve record keeping of all public institutions by 2029		1. Development of an electronic file management system by lobbying development partners to assist.  2.Capacity Building of public institutions.	Audit Operations
Inadequate compliance level with the new Audit Methodology.		To increase compliance level from 65% to 100% by		1.Effective monitoring and evaluation	Management and Administration

<b>Prioritised Issues</b>	<b>Goals</b>	<b>Objectives</b>	<b>Aligned national Objectives</b>	<b>Strategies</b>	<b>Development Programme</b>
		2029 of the new Audit Methodology.		2. Inservice training of staff.	
Stakeholders' expectation gap between public perception and constitutional mandate.		To bridge the perception gap between the service and the stakeholders.		1. Continuous sensitization forums.	Audit Operations
Inadequate office infrastructure nationwide.		To construct 6 offices in the newly created regions and 6 district offices by 2029.  To renovate 10 offices across the country.		1. Lobby Ministry of Finance to sign loan agreement with KFW to finance the 12 projects.  2. Complete the PIP processes with Ministry of Finance.  3. Continuous allocation of budget for the office renovation.	Management and Administration
Inadequate logistics (vehicles, furniture, office equipment)		1. To provide each regional, district offices and branches with vehicles.  2. To ensure all the regions, sectors, districts, branches, and units are well furnished and equipped.  To provide one laptop for each field staff.		1. Continuous allocation of budget for the purchase of logistics (vehicles, furniture, office equipment).	Management and Administration
Limited Professional Expertise in Key Support Units		To increase professional staff in support units.		1. Deliberate recruitment of experts in the support units.	Management and Administration

<b>Prioritised Issues</b>	<b>Goals</b>	<b>Objectives</b>	<b>Aligned national Objectives</b>	<b>Strategies</b>	<b>Development Programme</b>
(estate, security, transport).				2.Capacity building of existing staff.	
Rising levels of audit irregularities in recent years.		To reduce the audit irregularities to the barest minimum by 2029.		1.Recommend the imposition of stiffer sanctions. 2.Intensify sensitisation and training.	Audit Operations

**Provide a footnote explaining what a District in Audit service means.**

## CHAPTER FIVE: COMPOSITE DEVELOPMENT

### INTRODUCTION

This chapter presents the key programmes to be implemented from 2026 to 2029. These include both existing and new programmes. The chapter further assesses the availability of required resources for the implementation of the development programmes

### DEVELOPMENT PROGRAMMES

Two main programmes are formulated for the medium term, management and administration and audit operations. These will be implemented throughout the four-year horizon. The total cost of the programmes amounts to GHS 900,792,700. Table 6 below shows the funding sources of the total cost. Government of Ghana is expected to provide the greater share of the total cost (98%) and Development partners (2%).

The greater share of the total cost relates to the implementation of management and administration programme (98%). Management and administration programme entails all projects related to ensuring adequate office infrastructure and other logistical needs for the service.

#### Audit operations

*Table 6: Composite Programme of Action*

Development Programme	Time Frame				Cost		Programme Status		Implementation Institutions/ Department	
	2026	2027	2028	2029	GoG	DPs	New	Ongoing	Lead	Collaborating
Management and administration	*	*	*	*	316,238,700	9,250,000		*		
Audit Operations	*	*	*	*	563,804,000	11,500,000		*		
				<b>Total</b>	<b>880,042,700</b>	<b>20,750,000</b>				

### PROGRAMME FINANCING

*Table 7: Programme financing*

Development Programme	Programme Cost (A)	Expected Revenue and Sources of Funding		TOTAL (B)	GAP (C) = (B-A)
		GoG	DPs		
Management and administration	325,488,700				
Audit Operations	575,304,000				
<b>Total</b>	<b>900,792,700</b>				



## CHAPTER SIX: ANNUAL ACTION PLANS

### INTRODUCTION

The chapter presents all the projects to be implemented for the four years, their cost, implementation schedule and the lead and collaboration agencies.

### 2026 ANNUAL ACTION PLAN

Table 7 shows the annual action plan for 2026. The total cost for all the projects in 2026 amounted to GHS 170,452,500.

*Table 8: 2026 Annual Action Plan*

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Objective: Enhance the independence of the Auditor-General.											
Programme: Management and Administration											
Follow up on existing proposal for Amendment of Constitution and Audit Service Act.	Accra	x	x	x	x	2,000,000	-		x	Audit Service Constitutional Review Committee, Audit Service Board	Cabinet Secretariat, Attorney General and Ministry of Justice,
Objective: To increase funding support from ... to ... by 2029											
Programme: Management and Administration											
Writing and following up on proposals to Development Partners	Accra / Overseas	x	x	x	x	500,000			x	Finance, Administration and Human Resource Department	Development Partners, Parliament
Advocate for an increase of GOG annual budgetary allocation.	Accra		x	x		800,000			x	Finance, Administration and Human Resource Department	MoF, Parliament, CSOs
Advocate for retaining one-third of funds recovered	Accra	x	x	x	x	1,000,000		X		Finance, Administration and Human Resource Department	MoF, Parliament, CSOs
Preparation of Budget Performance Reports	Accra	x	x	x	x	500,000		x		Finance, Administration and Human	MoF, Development Partners

										Resource Department	
Objective: Timely release of 70% of the approved budgetary allocations in the first and second quarters each year.											
Programme: Management and Administration											
Lobby key stakeholders, Parliament, Civil Society groups and Development Partners to engage the President on timely release of resources	Accra	x	x	x	x	500,000		x		Finance, Administration and Human Resource Department	Parliament, Minister of Finance, CSOs, Development Partners, Media
Objective: To complete the PIP process with Ministry of Finance and secure other relevant approvals.											
Programme: Management and Administration.											
Engage the Ministry of Finance and other relevant institutions about plans to acquire a new Head office	Accra	x	x	x		50,000		x		Finance, Administration and Human Resource Department PSAD, Legal Unit, Audit Service Board	Ministry of Finance
Undertake PIP process for constructing a new Head Office or acquiring an alternative building as Audit Head Office	Accra				x	100,000		x		Finance, Administration and Human Resource Department PSAD, Legal unit, Audit Service Board	Ministry of Finance
Objective: To acquire the land by 2029											
Programme: Management and Administration.											
Discussions with Government and other state Agencies to identify land.	Accra	x	x	x	x	1,000,000			x	Finance, Administration and Human Resource Department, PSAD, Legal Unit	Lands Commission, MoWRH, Assembly
Objective: To increase staff strength by 1000 and improve HR related issues by 2029											

Programme: Management and Administration.												
Recruit 250 staff	Accra		x				400,000		x		ASB	Ministry of Finance, Parliament, PSC
Review and finalise the human resource management policy	Accra	x	x	x	x		200,000			x	ASB, Finance Administration and Human Resource Department	
Establish a Counselling function to address staff stress and retirement issues.	Nationwide	x	x	x	x		200,000		x		ASB, Finance, Administration and Human Resource Department	Professional Counsellors
Objective: Enhance and ensure capacity building of all staff annually.												
Programme: Management and Administration.												
Continue to review and implement training programmes	Nationwide	x	x	x	x		12,000,000			x	Finance, Administration and Human Resource Department	
Organise orientation and training for newly recruited staff.	Nationwide		x	x	x		1,200,000			x	Finance, Administration and Human Resource Department	
Continuous professional Development sponsorships	Nationwide	x	x	x	x		1,300,000			x	Operational Departments	Professional bodies
Objective: To receive financial statements from all public institutions by 28 February each year.												
Programme : Audit Operations												
Issue a reminder to Principal Spending Officers by 15 December each year.	Nationwide					x	20,000		x		Operational Departments	Government
Publish list of complaints of public institutions by	Accra	x	x				50,000		x		Operational Department	Government, Media

end of first quarter.											
Advocate for application of sanctions with PAC, MOF, SIGA to ensure compliance.	Accra	x	x	x	x	500,000		x		Auditor-General	MOF, PAC, SIGA
<b>Objective: To improve record keeping of all public institutions by 2029</b>											
<b>Programme: Audit Operations</b>											
Enforce compliance with proper record keeping through audit recommendations	Nationwide	x	x	x	x	10,000			x	Operational Departments	PSC, PAC, OHCS SIGA, OLGD
Collaborate with key government institutions on capacity building sessions to train staff in record keeping	Nationwide	x	x	x	x	500,000	1,000,000	x		Operational Departments	PSC, PAC, OHCS SIGA, OLGD
<b>Objective: To increase compliance level from 65% to 100% by 2029 of the new Audit Methodology.</b>											
<b>Programme: Management and Administration</b>											
Continuous training of staff on the New Audit Methodologies	Nationwide	X	x	x	x		2,000,000		x	Operational Departments	Development Partners
Establish a system to monitor implementation of the Audit methodology	Nationwide	x				200,000		x		QA&ME	Operational Departments
Impact assessment of Audit methodology on Audits	Nationwide		x			200,000			x	QA&ME	Operational Departments
Track KPIs to measure the Audit quality, coverage and stakeholder satisfaction	Nationwide			x		200,000		x		QA&ME	Operational Departments

Publish an annual activity report on the monitoring and evaluation.	Accra				x	200,000			x	QA&ME	Operational Departments
Objective: To bridge the perception gap between the service and the stakeholders.											
Programme: Audit Operations											
Carry out sensitization programmes to bridge the expectation gap	Nationwide	x	x	x	x	1,200,000	-		X	PR Unit	Government Development Partners CSOs Media Academia
Carry out stakeholder survey	Nationwide				x	300,000				QA & ME PR Unit	Statistical Service, Development Partners CSOs Media Academia Parliament General Public
Organise District Auditors Conference and Annual Audit launch.	Nationwide				x	1,000,000				Finance, Administration and Human Resource Department	Parliament, MoF, Media, and other stakeholders.
Objectives: To construct 6 offices in the newly created regions and 6 district offices by 2029.											
Programme: Management and Administration											
Lobby Ministry of Finance to sign loan agreement with KFW.	Accra	x	x	x	x	1,000,000			x	Finance, Administration and Human Resource Department PSAD ASB, Legal Unit	MoF, DPs, Parliament
Award of contracts for construction of the offices.	Regional Offices 1. Oti - Dambai 2. Savannah - Damango 3. North East - Nalerigu 4. Bono East - Techiman				x	xxxxxxxx		x		ASB, A-G, FAHRD, PSAD, Legal Unit	PPA, MoF

	5. Ahafo - Goaso 6. Western North - Sefwi Wiaso									
	<u>District Offices</u> 1. Lawra 2. Krobo Odumasi 3.Sogakope 4. Enchi 5.Nkwanta 6. Axim									

Objectives: To renovate 10 offices across the country.

Programme: Management and Administration

Complete the PIP process with Ministry of Finance.	Accra	x				100,000			x	Auditor-General, Audit Service Board, Finance, Administration and Human Resource Department, PSAD	Ministry of Finance
Commence the renovation of four offices	Accra, Jasikan , Keta		x	x	x	4,000,000			X	FAHRD, PSAD	Public Procurement Authority, MoF, Contractors
Monitor the renovation of the projects	Nationwide	x	x	x	x	150,000			x	Board, Finance, Administration and Human Resource Department, PSAD	Public Procurement Authority, Contractors

Objectives: To provide each regional, district offices and branches with vehicles, office equipment, laptops and other ICT equipments

Programme: Management and Administration

Procure 4 vehicles	Nationwide	x	x	x	x	5,195,500			x	FAHRD	MoF, PPA
Purchase of office equipment and furniture and other logistics	Nationwide	x	x	x	x	9,277,000			x	FAHRD	MoF, PPA
Purchase of 600 laptops	Nationwide	x	x	x	x	9,900,000			x	FAHRD	MoF, PPA

Procure and upgrade current ICT infrastructure	Tema, Tamale, Accra	x	x	x	x	2,100,000			x	FAHRD	MoF, PPA
Objectives: To reduce the audit irregularities to the barest minimum by 2029.											
Programme: Audit Operations											
Audit all government institutions.	Nationwide	x	x	x	x	100,000,000			x	ASB, A-G, FAHRD, Operational Departments	MoF, Parliament
Follow up on PAC reports and track compliance rates	Nationwide	x	x	x	x	500,000			x	Operational Departments	Parliament
Internal Monitoring & Evaluation reports	Accra				x	250,000			x	Operations Department	
<b>Total</b>						<b>167,452,500</b>	<b>3,000,000</b>				

## 2027 ANNUAL ACTION PLAN

Table 8 shows the annual action plan for 2027. The total cost for all the projects in 2027 amounted to GHS 247,286,600.

*Table 9: 2027 Annual Action Plan*

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Objective: Enhance the independence of the Auditor-General.											
Programme: Management and Administration											
Follow up on existing proposal for Amendment of Constitution and Audit Service Act.	Accra	x	x	x	x	2,000,000	-		x	Audit Service Constitutional Review Committee, Audit Service Board	Cabinet Secretariat, Attorney General and Ministry of Justice,
Objective: To increase funding support from ... to ... by 2029											
Programme: Management and Administration											
Annual donor roundtables and bilateral meetings for	Accra / Overseas	x				1,500,000		x		Finance, Administration and Human Resource	Development Partners, Parliament

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
funding commitments										Department	
Advocate for an increase of GOG annual budgetary allocation.	Accra		x	x		1,000,000			x	Finance, Administration and Human Resource Department	MoF, Parliament
Advocate for retaining one-third of funds recovered	Accra	x	x	x	x	1,300,000			x	Finance, Administration and Human Resource Department	MoF, Parliament
Preparation of Budget Performance Reports	Accra	x	x	x	x	700,000		x		Finance, Administration and Human Resource Department	MoF, Development Partners
Objective: Timely release of 70% of the approved budgetary allocations in the first and second quarters each year.											
Programme: Management and Administration											
Lobby key stakeholders, Parliament, Civil Society groups and Development Partners to engage the President on timely release of resources	Accra	x	x	x	x	700,000			x	Finance, Administration and Human Resource Department	Parliament, Minister of Finance, CSOs, Development Partners, Media
Objective: To complete the PIP process with Ministry of Finance and secure other approvals.											
Programme: Management and Administration.											
Engage the Ministry of Finance and other relevant institutions about plans to construct a	Accra	x	x	x		xxxxxxxx	xxxxxxxx		x	Finance, Administration and Human Resource Department PSAD	Ministry of Finance

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
new Head office										Audit Service Board Chairman	
Complete PIP process	Accra				x	xxxxxx	xxxxx	x		Finance, Administration and Human Resource Department PSAD Audit Service Board Chairman	Ministry of Finance
Objective: To acquire the land.											
Programme: Management and Administration.											
Submit detailed cost estimate for purchase of land and budget for the acquisition of land	Accra				x	25,000,000	x			Finance, Administration and Human Resource Department, PSAD, Legal Unit, Audit Service Board	MoF
Obtain the necessary Land registration documents i.e cadastral plan, indenture and land title	Accra	x	x	x	x	5,000,000		x		Finance, Administration and Human Resource Department, PSAD, Legal Unit, Audit Service Board	Lands Commission, Ministry of Lands and Natural Resources, MoF
Objective: To increase staff strength by 1000 and improve HR related issues by 2029											
Programme: Management and Administration.											
Recruit 250 staff	Accra		x			600,000		x		ASB	Ministry of Finance,

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
											Parliament, PSC
Printing and distribution of human resource management policy to all staff	Accra	x	x	x	x	300,000		x		ASB, Finance Administration and Human Resource Department	
Conduct regular counselling sessions for staff.	Nationwide	x	x	x	x	300,000		x		ASB, Finance Administration and Human Resource Department	Professional Counsellors
Objective: Enhance and ensure capacity building of .... staff annually.											
Programme: Management and Administration.											
Continue to review and implement training programmes	Nationwide	x	x	x	x	15,000,000			x	Finance, Administration and Human Resource Department	
Organise orientation and training for newly recruited staff.	Nationwide		x	x	x	1,500,000			x	Finance, Administration and Human Resource Department	
Continuous professional Development sponsorships	Nationwide	x	x	x	x	2,500,000			x	Operations Department	Professional bodies
Objective: To receive financial statements from all public institutions by 28 February each year.											
Programme: Audit Operations											
Issue a reminder to Principal Spending Officers by 15 December each year.	Nationwide				x	25,000			X	Operational Departments	Government

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Publish list of complaints of public institutions by end of first quarter.	Accra	x	x			70,000			X	Operational Department	Government, Media
Advocate for application of sanctions with PAC, MOF, SIGA to ensure compliance.	Accra	x	x	x	x	700,000			x	Auditor-General	MOF, PAC, SIGA
<b>Objective: To improve record keeping of all public institutions by 2029</b>											
<b>Programme: Audit Operations</b>											
Enforce compliance with proper record keeping through audit recommendations	Nationwide	x	x	x	x	10,000			x	Operational Departments	PSC, PAC, OHCS, SIGA, OLGD
Collaborate with key government institutions on capacity building sessions to train staff in record keeping	Nationwide	x	x	x	x	700,000	1,200,000	x		Operational Departments	PSC, PAC, OHCS, SIGA, OLGD
Development of an Electronic Records Management System.	Accra	x	x	x	x	3,000,000		x		Finance, Administration and Human Resource Department	MOF, NITA, Development partners
<b>Objective: To increase compliance level from 65% to 100% by 2029 of the new Audit Methodology.</b>											
<b>Programme: Management and Administration</b>											
Continuous training of staff on the New Audit	Nationwide	X	x	x	x		2,000,000		x	Operational Departments	Development Partners

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Methodologies											
Establish a system to monitor implementation of the Audit methodology	Nationwide	x				200,000		x		QA&ME	Operational Departments
Impact assessment of Audit methodology on Audits	Nationwide		x			200,000			x	QA&ME	Operational Departments
Track KPIs to measure the Audit quality, coverage and stakeholder satisfaction	Nationwide			x		200,000		x		QA&ME	Operational Departments
Publish an annual activity report on the monitoring and evaluation.	Accra				x	200,000			x	QA&ME	Operational Departments
Objective: To bridge the perception gap between the service and the stakeholders.											
Programme: Audit Operations											
Carry out sensitization programmes to bridge the expectation gap	Nationwide	x	x	x	x	1,400,000	-		X	PR Unit	Government Development Partners CSOs Media Academia
Carry out stakeholder survey	Nationwide			x		330,000				QA & ME PR Unit	Statistical Service, Development Partners CSOs Media Academia

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
											Parliament General Public
Organise District Auditors Conference and Annual Audit launch.	Nationwide				x	11,000,000					Finance, Administration and Human Resource Department Parliament, MoF, Media, and other stakeholders.
<b>Objectives: To construct 6 offices in the newly created regions and 6 district offices by 2029.</b> <b>Programme: Management and Administration</b>											
Monitor the construction of the regional and district offices	Across locations	x	x	x	x		500,000	x			ASB, A-G FAHRD, PSAD Contractors, DP
<b>Objectives: To renovate 10 offices across the country.</b> <b>Programme: Management and Administration</b>											
Renovate three offices.	Head Office Main and Annex .... .....		x	x	x	8,000,000	x		x		FAHRD, PSAD Public Procurement Authority, Contractors
Monitor the renovation of the projects	Nationwide	x	x	x	x	170,000			x		Board, Finance, Administration and Human Resource Department, PSAD Public Procurement Authority, Contractors
<b>Objectives: To provide regional, district offices and branches with vehicles, office equipment, laptops and other logistics</b> <b>Programme: Management and Administration</b>											
Procure 8 vehicles	Nationwide	x	x	x	x	14,234,600	x		x		FAHRD MoF, PPA
Purchase of office equipment and furniture	Nationwide	x	x	x	x	11,277,000			x		FAHRD MoF, PPA

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
and other logistics											
Purchase of 600 laptops	Nationwide	x	x	x	x	11,900,000			x	FAHRD	MoF, PPA
Upgrade existing ICT infrastructure	Nationwide	x	x	x	x	5,000,000			x	FAHRD	MoF, PPA
<b>Objectives: To reduce the audit irregularities to the barest minimum by 2029.</b>											
<b>Programme: Audit Operations</b>											
Audit all government institutions.	Nationwide	x	x	x	x	110,000,000				ASB, A-G, FAHRD, Operational Departments	MoF, Parliament
Advocate for application of stiffer sanctions on audit irregularities	Nationwide	x	x	x	x	1,200,000		x		Auditor-General	Parliament, Attorney-General, EOCO, OSP
Follow up on PAC reports and track compliance rates	Nationwide	x	x	x	x	600,000			x	Auditor-General	Parliament
Internal Monitoring & Evaluation reports	Accra				x	270,000			x	QA&ME	
Invest in new Audit technologies and AI to assist in conducting special assignments	Accra	x	x	x	x	3,000,000	2,500,000		x	Audit Service	Development Partner
<b>Total</b>						<b>241,086,600</b>	<b>6,200,000</b>				

## 2028 ANNUAL ACTION PLAN

Table 8 shows the annual action plan for 2028. The total cost for all the projects in 2028 amounted to GHS 228,788,600.

*Table 4: 2028 Annual Action Plan*

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Objective: Enhance the independence of the Auditor-General.											
Programme: Management and Administration											
Engage Parliament for the Amendment of the Audit Service Act	Accra	x	x	x	x	1,000,000	-	x		ASB	Parliament, Attorney General and Ministry of Justice
Objective : To increase funding support from ... to ... by 2029											
Programme : Management and Administration											
Annual donor roundtables and bilateral meetings for funding commitments	Accra / Overseas	x				2,000,000		x		Finance, Administration and Human Resource Department	Development Partners, Parliament
Advocate for an increase of GOG annual budgetary allocation.	Accra		x	x		1,200,000			x	Finance, Administration and Human Resource Department	MoF, Parliament, CSOs
Preparation of Budget Performance Reports	Accra	x	x	x	x	950,000		x		Finance, Administration and Human Resource Department	MoF, Development Partners
Objective: Timely release of 70% of the approved budgetary allocations in the first and second quarters each year.											
Programme: Management and Administration											
Lobby key stakeholders, Parliament, Civil Society groups and Development Partners to engage the President on	Accra	x	x	x	x	950,000		x		Finance, Administration and Human Resource Department	Parliament, Minister of Finance, CSOs, Development Partners, Media

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
timely release of resources											
Objective: To secure funding and complete the architectural design.											
Programme: Management and Administration.											
Present land documents and feasibility studies to potential development partners and MoF	Accra	x	x	x	x	1,000,000		x		Finance, Administration and Human Resource Department, PSAD, Legal Unit	MoF, Development Partners, Parliament
Prepare bill of quantities and the architectural design.	Accra			x		5,000,000		x		Finance, Administration and Human Resource Department, PSAD, Legal Unit	AESL
Objective: To increase staff strength by 1000 and improve HR related issues by 2029											
Programme: Management and Administration.											
Recruit 250 staff	Accra		x			800,000				ASB	MoF, Parliament, PSC
Conduct regular Counselling sessions for staff	Nationwide	x	x	x	x	400,000			x	ASB, Finance Administration and Human Resource Department	Professional Counsellors
Objective: Enhance and ensure capacity building of .... staff annually.											
Programme: Management and Administration.											
Continue to review and implement training programmes	Nationwide	x	x	x	x	18,000,000			x	Finance, Administration and Human Resource Department	
Organise orientation and training for newly recruited staff.	Nationwide		x	x	x	1,750,000			x	Finance, Administration and Human Resource	

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
										Department	
Continuous professional Development sponsorships	Nationwide	x	x	x	x	2,800,000			x	Operations Department	Professional bodies
Objective: To receive financial statements from all public institutions by 28 February each year.											
Programme: Audit Operations											
Issue a reminder to Principal Spending Officers by 15 December each year.	Nationwide				x	30,000			X	Operational Departments	Government
Publish list of compliant public institutions by end of first quarter.	Accra	x	x			90,000			X	Operational Department	Government, Media
Advocate for application of sanctions with PAC, MOF, SIGA to ensure compliance.	Accra	x	x	x	x	900,000			x	Auditor-General	MOF, PAC, SIGA
Objective: To improve record keeping of all public institutions by 2029											
Programme: Audit Operations											
Enforce compliance with proper record keeping through audit recommendations	Nationwide	x	x	x	x	14,000			x	Operational Departments	PSC, PAC, OHCS SIGA, OLGD
Collaborate with key government institutions on capacity building sessions to train staff in record keeping	Nationwide	x	x	x	x	900,000	1,500,000	x		Operational Departments	PSC, PAC, OHCS SIGA, OLGD

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Deployment of Electronic Records Management System.	Accra	x	x	x	x	2,000,000	1,000,000	x		Finance, Administration and Human Resource Department	MOF, NITA, Development partners
Training of auditees on use of Electronic Records Management System	Nationwide	x	x	x	x	2,000,000	2,000,000	x		Operational Departments	All Government Institutions
Objective: To increase compliance level from 65% to 100% by 2029 of the new Audit Methodology.											
Programme: Management and Administration											
Continuous training of staff on the New Audit Methodologies	Nationwide	X	x	x	x		2,000,000		x	Operational Departments	Development Partners
Establish a system to monitor implementation of the Audit methodology	Nationwide	x				220,000		x		QA&ME	Operational Departments
Impact assessment of Audit methodology on Audits	Nationwide		x			220,000			x	QA&ME	Operational Departments
Track KPIs to measure the Audit quality, coverage and stakeholder satisfaction	Nationwide			x		220,000		x		QA&ME	Operational Departments
Publish an annual activity report on the monitoring and evaluation.	Accra				x	220,000			x	QA&ME	Operational Departments
Objective: To bridge the perception gap between the service and the stakeholders.											

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
<b>Programme: Audit Operations</b>											
Carry out sensitization programmes to bridge the expectation gap	Nationwide	x	x	x	x	1,550,000	-		X	PR Unit	Government Development Partners CSOs Media Academia
Carry out stakeholder survey	Nationwide			x		370,000				QA & ME PR Unit	Statistical Service, Development Partners CSOs Media Academia Parliament General Public
Organise District Auditors Conference and Annual Audit launch.	Nationwide				x	1,230,000				Finance, Administration and Human Resource Department	Parliament, MoF, Media, and other stakeholders.
<b>Objectives : To construct 6 offices in the newly created regions and 6 district offices by 2029.</b>											
<b>Programme : Management and Administration</b>											
Monitor the construction of the regional and district offices	Across locations	x	x	x			750,000		x	ASB, A-G, FAHRD, PSAD	Contractors, DP
Commissioning of the new regional and district offices	Across locations				x	1,000,000				ASB, A-G, FAHRD, PSAD	Contractors, DP, MoF, Parliament
<b>Objectives : To renovate 10 offices across the country.</b>											
<b>Programme : Management and Administration</b>											
Renovate three offices	..... ..... .....	x	x	x	x	10,000,000			x	FAHRD, PSAD	Ministry of Finance, Parliament
Monitor the renovation of the projects	Nationwide	x	x	x	x	200,000			x	Board, Finance, Administration and Human Resource Department, PSAD	Public Procurement Authority, Contractors

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Objectives : To provide each regional, district offices and branches with vehicles, office equipment, laptops and other logistics											
Programme : Management and Administration											
Procure 8 vehicles	Nationwide	x	x	x	x	14,234,600	x		x	FAHRD	MoF, PPA
Purchase of office equipment and furniture and other logistics	Nationwide	x	x	x	x	5,000,000			x	FAHRD	MoF, PPA
Purchase of 600 laptops	Nationwide	x	x	x	x	13,900,000			x	FAHRD	MoF, PPA
Continue the upgrade of ICT infrastructure	Nationwide	x	x	x	x	3,000,000			x	FAHRD	MoF, PPA
Objectives: To reduce the audit irregularities to the barest minimum by 2029.											
Programme: Audit Operations											
Audit all government institutions.	Nationwide	x	x	x	x	120,000,000			x	ASB, A-G, FAHRD, Operational Departments	MoF, Parliament
Apply stiffer sanctions on audit irregularities	Nationwide	x	x	x	x	1,300,000			x	Auditor-General	Attorney-General, EOCO, OSP
Follow up on PAC reports and track compliance rates	Nationwide	x	x	x	x	800,000		x		Auditor-General	Parliament
Internal Monitoring & Evaluation reports	Accra				x	290,000		x		Operations Department	
Invest in new Audit technologies and technologies to assist in conducting special assignments	Accra	x	x	x	x	7,000,000		x		Audit Service	Development Partner

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
<b>Total</b>					<b>221,538,600</b>	<b>7,250,000</b>					

2029 ANNUAL ACTION PLAN shows the annual action plan for 2029. The total cost for all the projects in 2029 amounted to GHS 258,415,000.

Table 4: 2029 Annual Action Plan

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
<b>Objective: Enhance the independence of the Auditor-General.</b>											
<b>Programme: Management and Administration</b>											
Sensitise staff on the new amendments in the Constitutional provisions and the Audit Service Act	Nation wide	x	x	x	x	2,000,000	-			PR Unit, Audit Service Constitutional	Parliament CSOs Media
<b>Objective: To increase funding support from ... to ... by 2029</b>											
<b>Programme: Management and Administration</b>											
Annual donor roundtables and bilateral meetings for funding commitments	Accra / Overseas	x				100,000	-	x		Finance, Administration and Human Resource Department	Development Partners, Parliament
Advocate for an increase of GOG annual	Accra		x	x		1,500,000			x	Finance, Administration and Human Resource	MoF, Parliament, CSOs

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
budgetary allocation.										Department	
Preparation of Budget Performance Reports	Accra	x	x	x	x	1,250,000		x		Finance, Administration and Human Resource Department	MoF, Development Partners
Objective: Timely release of 70% of the approved budgetary allocations in the first and second quarters each year.											
Programme: Management and Administration											
Lobby key stakeholders, Parliament, Civil Society groups and Development Partners to engage the President on timely release of resources	Accra	x	x	x	x	1,200,000			x	Finance, Administration and Human Resource Department	Parliament, Minister of Finance, CSOs, Development Partners, Media
Objective: To secure funding and complete the architectural design.											
Programme: Management and Administration.											
Follow up on funding	Accra	x	x	x	x	2,000,000		x			Parliament, MoF, Development Partners
Objective: To increase staff strength by 1000 and improve HR related issues by 2029											
Programme: Management and Administration.											
Recruit 250 staff	Accra		x					x		ASB	MoF, Parliament, PSC
Conduct Counselling sessions for staff	Nation wide	x	x	x	x	xxxxxx	xxxxxx	x		ASB, Finance Administration and Human Resource Department	Professional Counsellors
Objective: Enhance and ensure capacity building of .... staff annually.											
Programme: Management and Administration.											

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Continue to review and implement training programmes	Nation wide	x	x	x	x	20,000,000			x	Finance, Administration and Human Resource Department	
Organise orientation and training for newly recruited staff.	Nation wide		x	x	x	2,000,000			x	Finance, Administration and Human Resource Department	
Continuous professional Development sponsorships	Nation wide	x	x	x	x	3,000,000			x	Operations Department	Professional bodies
Objective: To receive financial statements from all public institutions by 28 February each year.											
Programme: Audit Operations											
Issue a reminder to Principal Spending Officers by 15 December each year.	Nation wide				x	35,000			X	Operational Departments	Government
Publish list of compliant public institutions by end of first quarter.	Accra	x	x			130,000			X	Operational Department	Government, Media
Advocate for application of sanctions with PAC, MOF, SIGA to ensure compliance.	Accra	x	x	x	x	1,200,000			x	Auditor-General	MOF, PAC, SIGA
Objective: To improve record keeping of all public institutions by 2029											

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
<b>Programme: Audit Operations</b>											
Enforce compliance with proper record keeping through audit recommendations	Nation wide	x	x	x	x	10,000			x	Operational Departments	PSC, PAC, OHCS SIGA, OLGD
Collaborate with key government institutions on capacity building sessions to train staff in record keeping	Nation wide	x	x	x	x	1,100,000	1,800,000	x		Operational Departments	PSC, PAC, OHCS SIGA, OLGD
Continuous training of auditees on use of Electronic Records Management System	Nation wide	x	x	x	x	500,000	500,000	x		Operational Departments	All Government Institutions
<b>Objective: To increase compliance level from 65% to 100% by 2029 of the new Audit Methodology.</b>											
<b>Programme: Management and Administration</b>											
Continuous training of staff on the New Audit Methodologies	Nation wide	X	x	x	x		2,000,000		x	Operational Departments	Development Partners
Establish a system to monitor implementation of the Audit methodology	Nation wide	x				240,000		x		QA&ME	Operational Departments
Impact assessment	Nation wide		x			240,000			x	QA&ME	Operational Departments

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
of Audit methodology on Audits											
Track KPIs to measure the Audit quality, coverage and stakeholder satisfaction	Nation wide			x		240,000		x		QA&ME	Operational Departments
Publish an annual activity report on the monitoring and evaluation.	Accra				x	240,000			x	QA&ME	Operational Departments
Objective: To bridge the perception gap between the service and the stakeholders.											
Programme: Audit Operations											
Carry out sensitization programmes to bridge the expectation gap	Nation wide	x	x	x	x	1,700,000	-		X	PR Unit	Government Development Partners CSOs Media Academia
Carry out stakeholder survey	Nation wide			x		400,000				QA & ME PR Unit	Statistical Service, Development Partners CSOs Media Academia Parliament General Public
Organise District Auditors Conference and Annual Audit launch.	Nation wide				x	1,370,000	0			Finance, Administration and Human Resource Department	Parliament, MoF, Media, and other stakeholders.

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
<b>Objectives: To renovate 10 offices across the country.</b>											
<b>Programme: Management and Administration</b>											
Monitor the renovation of the projects	Nation wide	x	x	x	x	210,000			x	Board, Finance, Administration and Human Resource Department, PSAD	Public Procurement Authority, Contractors
<b>Objectives: To provide each regional, district offices and branches with vehicles.</b>											
<b>Programme: Management and Administration</b>											
Procure 4 vehicles	Accra	x	x	x	x	10,000,000			x	FAHRD	MoF, PPA
Purchase of office equipment and furniture and other logistics	Nation wide	x	x	x	x	5,000,000			x	FAHRD	MoF, PPA
Purchase of 600 laptops	Nation wide	x	x	x	x	15,900,000			x	FAHRD	MoF, PPA
Continue the upgrade of ICT infrastructure	Nation wide	x	x	x	x	5,000,000			x	FAHRD	MoF, PPA
<b>Objectives: To reduce the audit irregularities to the barest minimum by 2029.</b>											
<b>Programme: Audit Operations</b>											
Audit all government institutions.	Nation wide	x	x	x	x	150,000,000			x	ASB, A-G, FAHRD, Operational Departments	MoF, Parliament
Apply stiffer sanctions on audit irregularities	Nation wide	x	x	x	x	1,700,000		x		Auditor-General	Parliament, Attorney-General, EOCO, OSP
Follow up on PAC reports and track compliance rates	Nation wide	x	x	x	x	900,000		x		Operational Departments	Parliament

Projects	Location	Time Frame				Cost (GH¢)		Project Status		Implementing Institution/Department	
		Q 1	Q 2	Q 3	Q 4	GoG	DP	New	Ongoing	Lead	Collaborating
Internal Monitoring & Evaluation reports	Accra				x	320,000		x		QA&ME	Operation Departments
Invest in new Audit technologies and technologies to assist in conducting special assignments	Accra	x	x	x	x	8,000,000			x	Audit Service	Development Partner
<b>Total</b>						<b>249,815,000</b>	<b>4,300,000</b>				

## CHAPTER SEVEN: MONITORING AND EVALUATION ARRANGEMENTS

### INTRODUCTION

Emerging developments in corporate governance, and the continued importance of monitoring & evaluation in ensuring the achievement of strategic goals have necessitated a meticulous development and use of effective and efficient monitoring and evaluation systems in the Service.

For the achievement of goals set out in the 2026-2029 medium term Plan, each departmental head, regional district/branch/unit manager will develop and internalize appropriate monitoring mechanism crafted in line with the established procedures, policies and guidelines of the Service. This internal monitoring mechanism will assist the departmental heads, regional, district and branch/unit managers to track progress of all activities under them, and carry out early remedial actions, when necessary, to deal with any challenges noted.

The Quality Assurance and Internal Audit Units will continue to assist the departmental heads, regional/district/branch/unit managers to strategize and develop periodic monitoring tools. The Service will ensure that the organizational culture and values of the staff are realigned towards striving for excellence.

### STAKEHOLDER ANALYSIS

To achieve maximum impact, we carefully examined our operational environment and considered in this plan, the expectations of our key stakeholders (Table 10). The review involved critical evaluation of our performance and challenges as well as expectations from our stakeholders including:

- The organisations we audit
- The people we report to (the Auditor General, the Public Accounts Committee and Parliament)
- Civil society
- Professional bodies
- Media



Table 10: key stakeholders

Stakeholder Group	Interest Level	Influence level	Engagement strategy
Parliament	High	High	Review audit reports, enforces recommendations
Office of President	High	High	Oversees appointments; ensure autonomy is respected.
Internal Audit Agency	High	High	Complementary oversight role. Coordinate to avoid duplication.

Stakeholder Group	Interest Level	Influence level	Engagement strategy
Ministries, Department, Agencies (MDAs)	High	Medium	Subjects of audits; collaborate for access and compliance
Civil Society Organizations (CSOs)	High	Medium	Use audit findings for advocacy. Engage through public reports and forums.
Media	High	High	Disseminate findings; shape public opinion.
Development Partners (e.g., GIZ, EU)	High	Medium	Fund capacity-building and reforms. Maintain transparency and alignment with donor priorities.

### MONITORING MATRIX

The indicators for monitoring and evaluating the progress of the planned project are outlined in Table 11.

*Table 11: Monitoring matrix*

Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
Goal: Enhanced operational and financial independence of GAS										
Objective: Enhance the independence of the Auditor-General.										
Programme: Management and Administration										
Provisions in consultations on appointments of Auditor-General amended	Measures the process toward amending the constitutional provision	outcome	The president currently appoints the Auditor-General	Follow-up submissions to constitutional review committee	Follow-up submissions to constitutional review committee	Follow-up submissions to constitutional review committee	Follow-up submissions to constitutional review committee	National	Quarterly Annual	Legal
Provisions in audit Service Act		outcome	The president currently appoint	-	-	Draft new amendment Auditor	Adopt amendments to	National		Legal

Indicators	Indicator Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
amended			ts the Auditor-General			General Amendment in service Act	Service Act			
Goal: Enhanced operational and financial independence of GAS										
Objective: To increase funding support from ... to ... by 2029										
Programme: Management and Administration										
Number of advocacy meeting held with Ministry of finance	Number of meetings held with Ministry of Finance to advocate for retention of 1% of audit recoveries	output	0	4	4	4	4	National	Quarterly Annual	
Number of proposals submitted for funding support	The count of formal document submitted to a donor, sponsor, or funding agency to request financial support	output		10	10	10	10	By type of activity to support By agency submitted to	Quarterly Annual	

Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
	for a specific project, program, or initiative									
Change in funding support	The difference between the current and previous funding amounts expressed as a percentage	outcome	xxx	>=10 %	>=10 %	>=10 %	>=10 %	Funding source		
Goal: Enhanced operational and financial independence of GAS										
Objective: Timely release of 70% of the approved budgetary allocations in the first and second quarters each year.										
Programme: Management and Administration										
Number of lobbying meeting held	The count of meetings held with various stakeholders including ministry of finance, presidency, parliament, etc on	output		4	4	4	4	By agency engaged	Quarterly Annual	

Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
	budgetary release									
Proportion of budgetary allocation released	The amount of money released expressed as a share of total budgetary allocation for a year	outcome	JJJ	>70%	>70%	>70%	>70%	Total	Quarterly Annual	

Goal: Enhanced operational and financial independence of GAS

Objective: To complete the PIP process with Ministry of Finance and secure other approvals.

Programme: Management and Administration.

PIP process completed	The processes ensure that public infrastructure projects are well-planned, appraised, and aligned with national priorities	output		Prepare Project portfolio and appraisal	Obtain seal of quality and approved PIP uploaded into GIFMIS	-	-		Quarterly Annual	
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Goal: Enhanced operational and financial independence of GAS

Objective: To acquire the land.

Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
Programme: Management and Administration.										
Land for construction acquired	Identify land for office building, complete all necessary ----- ----- ---									
Goal: Enhanced operational and financial independence of GAS										
Objective: To increase staff strength by 1000 and improve HR related issues by 2029										
Programme: Management and Administration.										
Number of staff recruited	New additional officers added to the payroll of the service	output		250	250	250	250	Sex Skill Region	Quarterly Annual	
Counseling function established and fully functional	The count of staff that undergo professional counseling in a year	output		100	100	100	100	sex Region	Quarterly Annual	
Human resource management policy reviewed	Series of engagements to discuss and make	output		Review policy with key	Finalise and adopt policy	-	-		Quarterly Annual	



Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
February	the service by 28 February each year									
Goal: Enhanced operational and financial independence of GAS										
Objective: To improve record keeping of all public institutions by 2029										
Programme: Audit Operations										
Number of capacity building sessions participated in	Count of engagements where the service collaborates with other institutions to train public institutions on proper record keeping	output		4	4	4	4	Agency collaborated with	Quarterly Annual	
Share of public institutions with audit recommendation on proper record keeping	The number of public institutions that are cited for improper record keeping in audit recommendation	outcome		<10%	<10%	<10%	<10%	Type of institution Region of institution	Quarterly Annual	



Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
Goal: Enhanced operational and financial independence of GAS										
Objective: To bridge the perception gap between the service and the stakeholders.										
Programme: Audit Operations										
Number of sensitisation programmes carried out	The count of programmes organised to improve awareness of the public on the mandate of the service in a year	output		20	20	20	20	Region	Quarterly Annual	
Number of Stakeholder survey conducted	Count of engagement to collect information from people on their understanding of the mandate of the service	output	none	1	1	1	1		Quarterly Annual	
Audit conferences organised	The count of audit conferences organised	output		3	3	3	3	National Regional District	Quarterly Annual	

Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
Level of perception gap among stakeholders	The number of persons whose perception about the service is different from the mandate expressed as a percentage	outcome	none	<10%	<10%	<10%	<10%	Nation Region District	Quarterly Annual	

Goal: Enhanced operational and financial independence of GAS

Objectives: To construct 6 offices in the newly created regions and 6 district offices by 2029.

Programme: Management and Administration

Number of offices constructed	The count of new offices constructed	outcome		3	3	3	3	Region constructed	Quarterly Annual	
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Goal: Enhanced operational and financial independence of GAS

Objectives: To renovate 10 offices across the country.

Programme: Management and Administration

Number of offices renovated	The number of offices repaired and improved	output		2	2	2	3	Region renovated		
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Indicators	Indicator Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
	d in a year									
Goal: Enhanced operational and financial independence of GAS										
Objectives: To provide regional district offices and branches with vehicles.										
Programme: Management and Administration										
Number of logistics provided	Number of vehicles, laptops, ICT infrastructure and office furniture provided to offices of the service nationwide each year	output	Vehicles =	Vehicles =	Vehicles =	Vehicles =	Vehicles =	National Regional district	Quarterly Annual	
			Laptops =	Laptops =	Laptops =	Laptops =	Laptops =			
			ICT infrastructure =	ICT infrastructure =	ICT infrastructure =	ICT infrastructure =	ICT infrastructure =			
			Office furniture =	Office furniture =	Office furniture =	Office furniture =	Office furniture =			
Goal: Enhanced operational and financial independence of GAS										
Objectives: To reduce the audit irregularities to the barest minimum by 2029.										
Programme: Audit Operations										
Number of government institutions audited	The number of all institutions audited each year	output	All	All	All	All	All	National Regional District	Quarterly Annual	
PAC report implemented	The number of instructions	outcome		100%	100%	100%	100%	National Regional District		

Indicators	Indicator or Definition	Indication Type	Baseline 2025	Targets				Disaggregation	Monitoring Frequency	Responsibility
				2026	2027	2028	2029			
Information report	Percentage of PAC implemented in a year expressed as a percentage							Type of infraction		
The level of audit infractions	The money value of all infractions observed with an audit each year expressed as a percentage	Outcome		<10%	<10%			National Regional District Type of infraction		

## CHAPTER EIGHT DEVELOPMENT COMMUNICATION STRATEGY

### INTRODUCTION

This chapter outlines the strategy to communicate the Medium-Term Development Plan and its results to all stakeholders, including decision-makers and the citizenry. The communication strategy consists of the objectives, target audience, channels/methods of communication.

### PURPOSE OF COMMUNICATION STRATEGY

The strategy for public engagement within the medium will be directed towards the following objectives:

- Improve stakeholder understanding of audit findings and recommendations
- Foster accountability and responsiveness among audited entities
- Strengthen public confidence in public financial management

### FORMULATING COMMUNICATION STRATEGY

Table 12 identifies the target audience for engagement and collaboration to support public accountability and fiscal discipline.

*Table 12: Target audience and communication channels*

Target audience	Communication goal	Communication channel	Strategic Enhancements
Parliament (PAC)	Ensure timely and actionable reporting	Parliamentary engagements	<ul style="list-style-type: none"> <li>• Simplify audit language for public consumption</li> <li>• Translate key reports into local languages</li> <li>• Use infographics and videos to explain findings</li> <li>• Create feedback loops for citizens and MDAs</li> <li>• Leverage diaspora networks for international visibility</li> </ul>
MDAs & MMDA officials	Clarify audit expectations and compliance	Official Website Formal engagements	
Media	Disseminate findings and promote transparency	Radio & TV Interviews Social Media Press Releases & Media Briefings	
Development Partners	Showcase impact and institutional reforms	Radio & TV Interviews Social Media Official Website Stakeholder Forums & Town Halls Press Releases & Media Briefings	
General Public	Build trust and awareness	Radio & TV Interviews Social Media Official Website Stakeholder Forums & Town Halls Press Releases & Media Briefings	